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A PROFESSIONAL CORPORATION

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January 6, 2009

By Certified Mail No.: 7006 2760 0003 2802 3554  
Return Receipt Requested

Top Hat Plan Exemption  
Employee Benefits Security  
Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

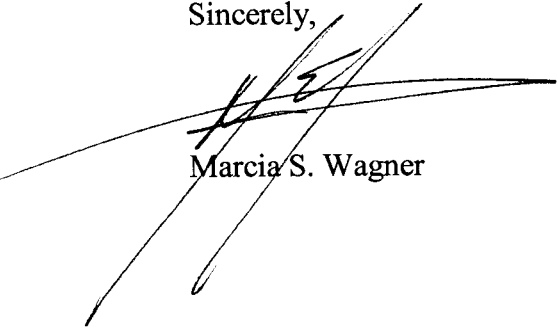
**Re: Brookhaven at Lexington 457(b) Deferred Compensation Plan**

Dear Sir or Madam:

This notice is provided, in accordance with Department of Labor Regulations §2520.104-23, to inform you that our client, Symmes Life Care Inc. d/b/a Brookhaven at Lexington, 1010 Waltham Street, Lexington, MA 02421, Employer Identification Number 04-2853296, effective as of January 1, 2009, maintains a top hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of this plan is Brookhaven at Lexington 457(b) Deferred Compensation Plan, and is effective as of January 1, 2009. The total number of employees eligible to participate in the plan is 11.

Brookhaven at Lexington will provide plan documents to the Secretary of Labor upon request to the undersigned, as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Sincerely,

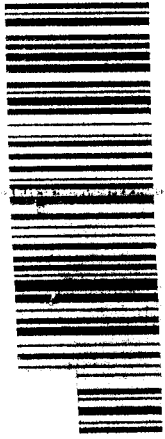
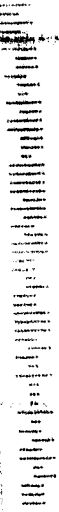


Marcia S. Wagner

cc: Cathleen Woodward

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CAMBRIDGE, MA 02110



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U.S. Department of Labor  
Top Hat Pension Administration  
Employer Benefits Security Administration  
Room 3050  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210