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EBSA/PUBLIC DISCLOSURE

2012 AUG -1 AM 11:54

July 12, 2012

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

Dear EBSA:

The purpose of this filing is to comply with the reporting and disclosure requirements of Part 1 of Title 1 of ERISA with respect to an unfunded or insured pension plan maintained for the select group of management or highly compensated employees. This filing is intended to comply with DOL Reg. 2520.104-23.

This Plan, Lutheran SeniorLife 457(b) Tax-Exempt Deferred Compensation Plan is maintained by Lutheran SeniorLife, whose full address is 1323 Freedom Road, Cranberry Township, PA 16066. The employer identification number (EIN) assigned by the Internal Revenue Service is 25-1527666.

The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of deferred compensation plans maintained by the employer is 1, in which there are 8 employees eligible to participate. In accordance with the Section 104(a) (1) of ERISA, the employer will provide Plan documents to the Secretary of Labor upon request.

Sincerely,

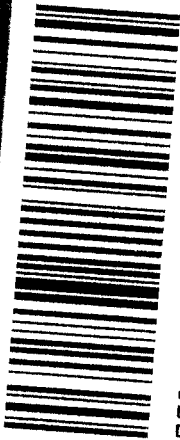
A handwritten signature in cursive script, appearing to read "Cheryl Kuehn", written over a horizontal line.

Plan Administrator

**Lutheran  
SeniorLife**

1323 Freedom Road  
Cranberry Twp., PA 16066-5001

**CERTIFIED MAIL**



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