

Lott Assisted Living Residence
1261 Fifth Avenue
New York, NY 10029
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September 24, 2012

2520122140647

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

Re: HANYS 457(b) Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the HANYS Section 457(b) Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer – Lott Assisted Living Operating Corporation
1261 Fifth Avenue
New York, NY 10029
2. Employer's Employer Identification Number – 13-4131087
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in the Plan is as follows:

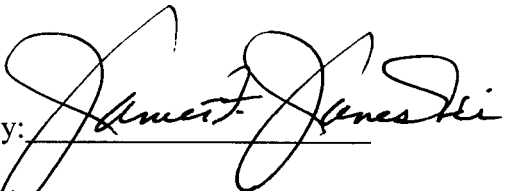
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(a) Lott Assisted Living Operation Corporation 457(b) Plan - 1

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

By: 

Print Name: James Janeski

Print Title: CEO

Hamilton
Cavanaugh
& ASSOCIATES, INC.

661 North Broadway
North White Plains, NY 10603

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