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SHIPMAN & GOODWIN LLP®
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July 19, 2013

VIA CERTIFIED MAIL

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

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SHIPMAN & GOODWIN

Re: The High Watch Recovery Center 457(b) Plan

Dear Secretary:

As legal counsel to The High Watch Recovery Center, Inc. ("High Watch"), I hereby file this notice in accordance with DOL Regulation §2520.104-23 in order to report that High Watch has established the above-referenced High Watch Recovery Center 457(b) Plan (the "Plan"), effective July 1, 2013, and High Watch will, as the Plan Administrator, 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") as set forth in that Regulation.

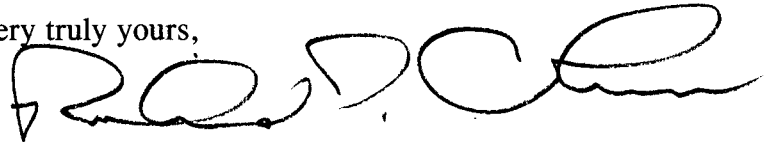
Pursuant to DOL Reg. § 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: The High Watch Recovery Center, Inc.
62 Carter Road
P.O. Box 607
Kent, CT 06575
2. Employer's Tax Identification Number: 06-0674970

3. High Watch hereby states that it maintains the Plan primarily for the purpose of providing deferred compensation to High Watch's President and Chief Executive Officer, who is a member of a select group of High Watch's management or highly compensated employees. The Plan is available only to one employee, the President/CEO.

Pursuant to DOL Reg. § 2520.104-23(b)(2), the School will provide the document governing the Plan to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

Very truly yours,

A handwritten signature in black ink, appearing to read "Richard I. Cohen", written in a cursive style.

Richard I. Cohen

RIC:jhp

cc: Hans Fischer, Vice President of Finance



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REGISTERED PROFESSIONAL CORPORATION

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