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October 22, 2013

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

Re: Top Hat Plan Declaration for the *KenCrest Centers 457(b) Deferred Compensation Plan* ("457(b) Plan")

Dear Sir or Madam:

Please be advised that KenCrest Centers, Inc., being the Plan Administrator of the 457(b) Plan, does hereby declare that the 457(b) Plan is an eligible deferred compensation plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management employees. Further, the sponsoring employer maintains only this one plan described in DOL Reg. Section 2520.104-23(d) and expects the Plan to cover approximately seven employees.

If you have any further questions, please contact the undersigned at (610) 825-9360.

Employer: **KenCrest Centers, Inc.**

EIN: **23-1711070**

By: _____

Authorized Representative

