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Harter Secret & Emery LLP

ATTORNEYS AND COUNSELORS

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January 9, 2014

VIA: CERTIFIED MAIL, 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, D.C. 20210

On behalf of our client, Rochester Friendly Services, dba Friendly Senior Living ("FSL"), we are supplying the following information pursuant to Section 2520.104-23 of the Department of Labor Regulations:

1. Name and Address of Employer:

Rochester Friendly Senior Services, dba Friendly Senior Living
3156 East Avenue
Rochester, New York 14618
2. Employer EIN: 16-1462330
3. FSL maintains the following plan for a select group of management or highly compensated employees:
Section 457(b) Deferred Compensation Plan of Friendly Senior Living
Number of Participants: 1

Upon request, FSL will provide a copy of the relevant plan document(s). Please acknowledge your receipt of this statement by time-stamping the enclosed copy of this letter and returning it to us in the envelope provided.

Please contact me if you require additional information.

Very truly yours,

Harter Secret & Emery LLP

Lisa G. Pelta

DIRECT DIAL: 585.231.1187
E-MAIL: LPELTA@HSELAW.COM

CERTIFIED MAIL™



Harter Secrest & Emery LLP

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