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April 9, 2015

CERTIFIED MAIL -RETURN RECEIPT REQUESTED
RETURN RECEIPT NO. 7013 2630 0002 2408 7506

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

Re: **Hovnanian Property Management, Inc. Deferred Compensation Plan**

Dear Sir or Madam:

In accordance with the reporting and filing requirements of 29 C.F.R. § 2520.104-23, enclosed please find a Statement Regarding Employee Benefit Plan for the Hovnanian Property Management, Inc. Deferred Compensation Plan. If you have any questions concerning the enclosed filing, please contact the undersigned at your earliest convenience.

Sincerely,



John E. McGrady, III

JEM/mda

Enclosure

HOVNIANIAN PROPERTY MANAGEMENT, INC.

STATEMENT REGARDING EMPLOYEE BENEFIT PLAN

Filed in Accordance with 29 C.F.R. Sec. 2520.104-23

This Statement is made by the undersigned and filed with the Secretary of Labor in compliance with the reporting and disclosure requirements in Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and in accordance with the alternative method of reporting prescribed by 29 C.F.R. Sec. 2520.104-23.

1. The name and address of the Employer is:

Hovnianian Property Management, Inc.
4000 Route 66
Tinton Falls, NJ 07753

2. The Employer Identification Number assigned to Hovnianian Property Management, Inc. by the Internal Revenue Service is: 22-3623367

3. The Employer maintains the Hovnianian Property Management, Inc. Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. There is presently one (1) employee participating in the Hovnianian Property Management, Inc. Deferred Compensation Plan.

5. Upon request, the Employer will provide to the Secretary of Labor the Hovnianian Property Management, Inc. Deferred Compensation Plan document, as may be required by Section 104(a)(6) of ERISA.

Hovnianian Property Management, Inc.
As Plan Administrator

By:


Edde Hovnianian, President

