



HILL WARD HENDERSON
ATTORNEYS AT LAW

WRITER'S DIRECT LINE
(813) 222-8703

June 9, 2015

**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

Re: Top Hat Plan Filing – Menorah Manor Supplemental Executive Retirement Plan II

Dear Sir or Madam:

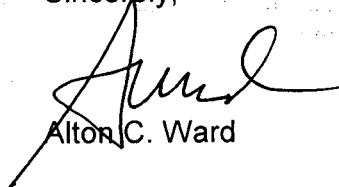
The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, under the alternative method of compliance as set forth by DOL Regulations Section 2520.104-23.

Menorah Manor, Inc. (the "Employer") maintains the Menorah Manor Supplemental Executive Retirement Plan II (the "Plan").

1. The address of the Employer is 255 59th Street North, St. Petersburg, FL 33710.
2. The Employer's tax identification number is 59-2269292.
3. The Employer maintains the plan primarily for the purpose of providing deferred compensation for select key management or highly compensated employees.
4. The number of such plans is 1.
5. The number of employees eligible to participate in the Plan is 1.

If you require a copy of the plan document or any additional information, please contact the undersigned.

Sincerely,



Alton C. Ward

ACW/cc
cc: Robert Goldstein

CERTIFIED MAIL



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RETURN RECEIPT (ELECTRONIC)

HILL WARD HENDERSON
ATTORNEYS AT LAW

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05/08/2013
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