

October 28, 2015

2520153420103

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 NW
Washington, D.C. 20210

Re: Top-Hat Plan Alternative Reporting and Disclosure Statement

Dear Madam or Sir:

In accordance with Department of Labor Regulation § 2520.104-23 and the Delinquent Filer Voluntary Compliance Program (the "DFVC Program") adopted by the Department of Labor on March 28, 2002, our client, the American Health Care Association (the "AHCA"), intends that this letter serve as the disclosure statement that is the alternative method of compliance with the reporting and disclosure requirements of Part I of Subtitle B of Title I of the Employee Retirement Income Security Act of 1974, as amended, ("ERISA") for the deferred compensation agreements entered into by the AHCA.

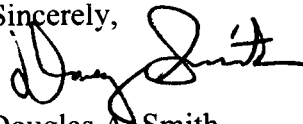
1. The name and address of the employer is the American Health Care Association, 1201 L Street, N.W., Washington, D.C. 20005.
2. The employer identification number assigned by the Internal Revenue Service to the employer is 53-0260105.
3. The employer declares that it maintains the following 2 plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, which are pension plans under ERISA (if not excludible as severance pay plans under applicable regulations):
 - a. Second Deferred Compensation Agreement. This plan covers 1 employee.

b. Deferred Compensation Agreement. This plan also covers 1 employee.

Contemporaneously with the filing of this top-hat plan disclosure statement, the AHCA is submitting to the DFVC Program and paying the applicable penalty amount of \$750 with respect to the Deferred Compensation Agreement.

Please call the undersigned if you have any questions or require additional information.

Sincerely,



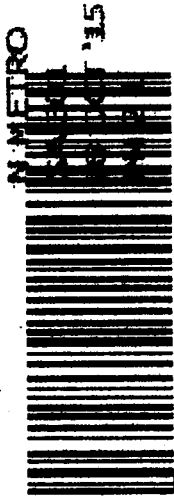
Douglas A. Smith

cc: Mr. Mark Parkinson
Ms. Rae Anne Davis

**Arnall
Golden
Gregory LLP**

171 17th Street, NW
Suite 2100
Atlanta, GA 30363-1031

CERTIFIED MAIL



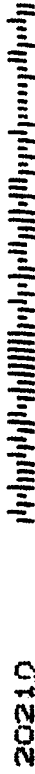
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