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December 30, 2016

VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

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

2520170330049

RE: HR&A Advisors, Inc. Stock Appreciation Rights Plan (the "Plan")

This letter will serve as notice that the above Plan has elected the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") set forth in DOL Reg. §2520, 104-23.

Pursuant to Reg. §2520.104-23(b)(1), the following information is provided:

1. The Employer is

HR&A Advisors, Inc.
99 Hudson Street, 3rd Floor
New York, NY 10013
2. The Employer's EIN is 20-8767681.
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are 8 participants in the Plan.
4. The Employer does not maintain any other deferred compensation plan.

The Employer acknowledges its obligation to provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

HR&A Advisors, Inc.

By: 

Jamie Dang
Chief Operating Officer

ARCHEER & GREINER
A PROFESSIONAL CORPORATION
COUNSELLORS AT LAW
ONE CENTENNIAL SQUARE
HADDONFIELD, N. J. 08033



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