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January 13, 2017

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

2520170610058

**Registration Statement For "Top-Hat" Plan**

Gentlemen:

Pursuant to Department of Labor Regulation section 2520.104-23, Professional Hospitality Resources, Inc. (the Company), 300 32<sup>nd</sup> Street, Virginia Beach, VA 23451, Employer Identification Number 54-1359656, hereby declares that as an employer it maintains the following employee benefit plan primarily for the purpose of providing a Supplemental Executive Retirement Plan for 1 highly compensated employee.

Defined Contribution Nonqualified Deferred Compensation Plan for James L. Partin.

The Company maintains the plan for approximately 1 participant.

Copies of the above plan, to the extent maintained pursuant to written plan documents, will be provided to the Secretary of Labor or his delegate on request as required by section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Sincerely yours,

K. Lee Westnedge  
General Counsel

