



Irene F. Diamond
Certified Public Accountant

2520032543291

January 12, 1993

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave., N.W.
Washington, D.C. 20210

RE: South Central Child Development, Inc.
P.O. Box 1020, Wagner, SD 57380-1020
Two Deferred Compensation Agreements
EIN 46-0392050

Gentlemen:

On behalf of the Company listed above, I declare that South Central Child Development, Inc. maintains two plans primarily for the purpose of providing deferred compensation for a select group of management.

Each plan is specifically designed for only one employee--total of two employees participating under two plans. Pursuant to section 104(a)(1) of the Act, the Secretary may request copies of the plan documents. If further information is requested, please advise.

Sincerely,

Irene F. Diamond, CPA

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