

Pinebrook  
Services



for Children & Youth

402 North Fulton Street  
Allentown  
Pennsylvania  
18102

610 • 432 • 3919  
FAX  
610 • 740 • 9550

e-mail:  
childrenandyouth@  
pinebrookservices.org

December 17, 2002

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Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

To Whom It May Concern:

Enclosed is the Top-Hat Statement for the 457(b) Deferred  
Compensation Plan of Pinebrook Services for Children and Youth,  
which will begin on January 1, 2003.

Sincerely,

Nancy Center, ACSW, LSW  
Executive Director

NC/can

1 Enclosure

Pinebrook  
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Name of Tax-Exempt Employer: Pinebrook Services for Children and Youth  
Address of Tax-Exempt Employer: 402 North Fulton Street  
Allentown, PA 18012

E.I.N.: 23-2112204

Top-Hat Statement

Nancy Center  
Plan Administrator

Pinebrook Services for Children and Youth (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Pinebrook Services for Children and Youth 457(b) Deferred Compensation Plan (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 5. In addition, the Employer, maintains 0 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 0.

Date: 12/17/02  
By: Nancy Center  
Title: Plan Administrator



Lindsey3

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