



2520040151063

May 22, 1993

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington DC 20210

Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. 2520.104-23, the following information is provided by the undersigned employer.

Yellowstone Treatment Centers
1732 South 72nd Street West
Billings MT 59106

Tax ID Number 81-0262019N

Maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

One plan with eight participants at this time.

Sincerely,

Loren Soft, President/CEO
LS/jp

1732 South 72nd Street West
Billings, Montana 59106-3599
(406) 656-3001 Fax (406) 656-0021
Located at Yellowstone Boys and Girls Ranch