

29 CFR § 2520.104-23(b) STATEMENT

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

Pursuant to 29 CFR § 2520.104-23(b), the following statement is made:

The name and address of the employer: Looking Glass Youth and Family Services, Inc.
 72 B Centennial Loop, Suite 2
 Eugene, Oregon 97401

The employer identification number assigned by the Internal Revenue Service:

0605174 JAF.
 EIN 93-~~060514~~


Declaration:

Looking Glass Youth and Family Services, Inc., the employer, maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees

The number of such plans: One

The number of employees in each: One

LOOKING GLASS YOUTH AND FAMILY SERVICES, INC.

By: 
 James H. Forbes, Executive Director

9/18/95