

November 25, 2003

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Via Certified Mail  
No. 70001670000671857889

Re: The Childnet Youth and Family Services, Inc. 457(b) Retirement Plan

Dear Sirs/Madams:

On behalf of the plan administrator of the Childnet Youth and Family Services, Inc. 457(b) Retirement Plan (the "Plan"), please be advised that Childnet Youth and Family Services, Inc. executed the above referenced Plan on November 21, 2003. The Company now maintains two nonqualified deferred compensation plans as follows:

Employer	Address	EIN	No. of Top Hat Plans	No. of Participating Employees
Childnet Youth and Family Services, Inc.	5150 E. Pacific Coast Hwy Suite 365 Long Beach, CA 90804	95-2666942	2	Plan 1 – 6 Plan 2 – 6 Total – 6 (the same employees participate in each plan)

The foregoing employer maintains the Childnet Youth and Family Services, Inc. 457(b) Retirement Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This notice is filed pursuant to Reg. Section 2520.104-23.

Should you have any questions, please contact the undersigned.

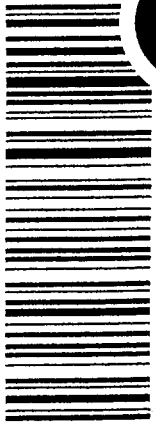
Very truly yours,



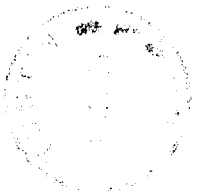
Sherrie M. Boutwell

**BOUTWELL ♦ FAY LLP**  
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Irvine, California 92614-5987

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**RETURN RECEIPT  
REQUIRED**

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