



Growth Through Compassionate Care
138 East 26th Street
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12/13
LEFT MESS
EIN?

November 14, 2003

Department of Labor
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

25-1271559

Re: The Stairways Behavioral Health 457(b) Deferred Compensation Plan

Dear Sir or Madam:

Please be advised that William F McCarthy, President/CEO, of Stairways Behavioral Health, being the Plan Administrator of the Plan, does hereby declare that the Plan is an eligible deferred compensation plan which is maintained primarily for the purpose of providing deferred compensation for a select group of management employees. Further, the sponsoring employer maintains only this one plan described in DOL Reg. Section 2520.104-23(d) and expects the Plan to cover no more than 10 employees.

If you have any further questions, please contact the undersigned at (814) 878-2162.

934-4440

PLAN ADMINISTRATOR

By: [Signature]
Authorized Representative

mcc

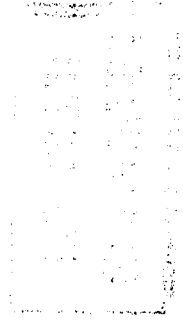




Stairways
behavioral
health

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