

This Sample Top-Hat Statement is to be Used Solely as a Guide for the Tax-Exempt Employer's Attorney.

Name of Tax-Exempt Employer: Ramsey Action Programs, Inc

Address of Tax-Exempt Employer: 450 North Syndicate St
St Paul, MN 55104

E.I.N.: 41-0883443

Top-Hat Statement

By Plan Administrator

Ramsey Action Programs, Inc (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Executive Director (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 1. In addition, the Employer, maintains 1 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 1.

Date: November 21, 2003

By: Randy Scheidt, JPHR

Title: Director - Human Resources
(On Behalf of the Plan Administrator)

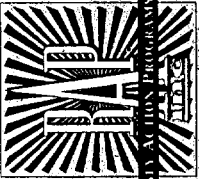
The attached sample top-hat statement is to be used solely as a guide for the tax-exempt employer's attorney in connection with its 457(b) plan.

A statement should be filed on a one-time basis within 120 days following adoption of the plan. The statement should be filed with the Department of Labor at the following address:

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

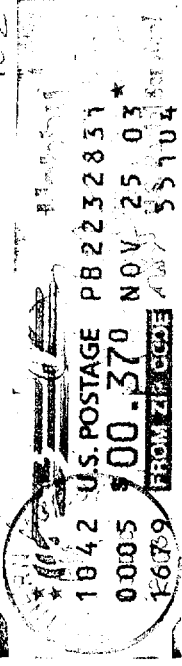
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450 North Syndicate Street
Saint Paul, Minnesota 55104



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