

2520040762850

ERISA PLAN STATEMENT

DATE: *December 29, 2003*

TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

FROM: Easter Seals New Hampshire, Inc.
555 Auburn Street
Manchester, NH 03103

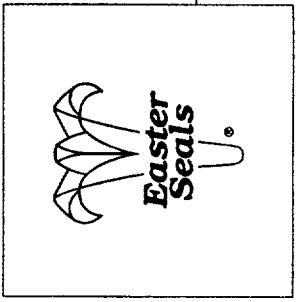
EMPLOYER IDENTIFICATION NUMBER: *020272835*

This notification will serve as the statement required by 29 C.F.R., Section 2520.104-23(a)(1), with regard to non-qualified deferred compensation plans, maintained by the above employer, which are primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

There are currently two plans of this nature in effect. These plans cover three employees.

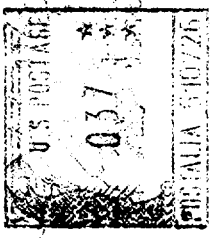
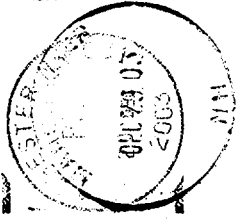
EASTER SEALS NEW HAMPSHIRE, INC.
Plan Administrator

By: *Elmwood*, CFO



Easter Seals New Hampshire
555 Auburn Street
Manchester, New Hampshire 03103

Creating solutions, changing lives.



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