



PORTER-STARKE SERVICES, INC.

Providing Mental Health, Chemical Dependency & Addictions and Wellness Services Since 1975

March 1, 2004

CERTIFIED MAIL, RETURN RECEIPT

2520040763509

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

Re: Porter-Starke Services, Inc.'s Contingent Future Benefit Plan II

Dear Sirs:

Porter-Starke Services, Inc., a not-for-profit corporation (FEIN: 35-1330771) incorporated under the laws of the State of Indiana with its principal place of business located at 601 Wall Street, Valparaiso, Indiana, 46383 respectfully requests an exemption from annual reporting (IRS Form 5500) for its Contingent Future Benefit Plan II, a deferred compensation plan which qualifies as an eligible plan under Section 457 of the Code. The plan was adopted by the Corporation on February 3, 2004.

Porter-Starke Services, Inc. maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees which covers two members of its staff.

If you have any questions regarding this exemption request, please feel free to contact me at 219-531-3575.

Sincerely,

Mary K. Idstein
Executive Vice President, Finance

**PORTER COUNTY
MAIN OFFICE**

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Valparaiso, IN 46383
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Fx 219.462.3975

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Portage, IN 46368
Ph 219.762.9557
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STARKE COUNTY

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LAKE COUNTY

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www.porterstarke.org

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Commission on
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