

August 25, 2003

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

2520040763732

Pathway Society 457(b) Top Hat Plan

TOP-HAT PLAN DECLARATION

BY Pathway Society, Inc.'s CFO

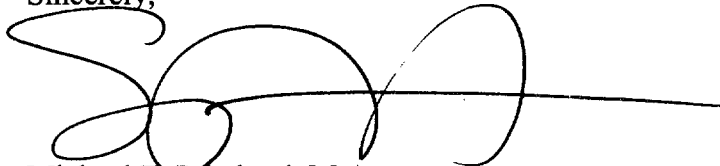
94-1688522

Pathway Society, Inc., being a plan administrator for the Pathway Society, Inc. 457(b) Top Hat Plan, does hereby declare that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. In addition, Pathway Society, Inc., the employer, maintains only ONE plan described in Department of Labor Regulations Section 2520.104-23(d). Furthermore, 1 employee will be covered under the Plan and upon request copies of the Plan Documents will be provided to the Department of Labor.

Michael T. Pritchard, M.A.
Executive Director

On behalf of Plan Administrator

Sincerely,

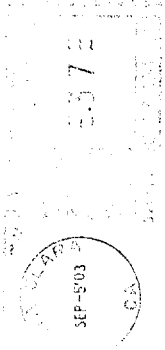


Michael T. Pritchard, M.A.
Executive Director

- Residential Drug Treatment
- Outpatient Counseling
- Assessments
- Sober Living Environments
- Adolescent Treatment Services
- Student Assistance Programs
- Community Education
- Justice System Alternatives

PATHWAY
SOCIETY, INC.

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