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2520032034027

December 30, 1992

CERTIFIED MAIL

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

Re: Turnstone Center for Disabled Children and Adults, Inc.
Deferred Compensation Agreement with Percy Talati

Dear Sir/Madam:

On behalf of our client, Turnstone Center for Disabled Children and Adults, Inc., the purpose of this letter is to provide you with the following information with respect to the above-captioned plan, which plan was adopted in 1989:

1. Employer: Turnstone Center for Disabled Children and Adults, Inc.
3320 N. Clinton Street
Fort Wayne, Indiana 46805
2. Employer I.D. No.: 35-0913541
3. This plan is maintained solely for the purpose of providing deferred compensation benefits to a management or highly compensated employee of the company.

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4. Further Information: This is the only plan of the company of the above-captioned type, and Percy Talati is the only employee who participates.

If you need any further information, please contact me.

Very truly yours,

BARRETT & McNAGNY

A handwritten signature in black ink, appearing to read 'TJ Markle', written in a cursive style.

Thomas J. Markle

TJM/sjr/3686c
cc: Mr. Douglas E. Miller
Ms. Nancy Louraine