



*Superstition Mountain Mental Health Center*

February 11, 1998

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
US Department of Labor  
200 Constitution Avenue, NW  
Washington DE 20210

Dear Sir:

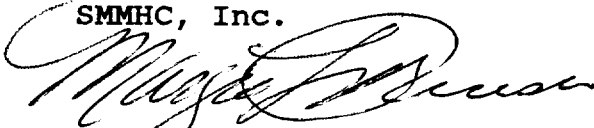
SMMHC, Inc. dba Superstition Mountain Mental Health Center, (the "Employer) whose Employer Identification Number as assigned by the Internal Revenue Service is 86-0554593, and whose address is PO Box 3160, Apache Junction, AZ 85217-3160, has established and is maintaining a plan primarily to provide deferred compensation for a select group of management or highly compensated employees.

The Employer maintains one (1) deferred compensation plan. There is one (1) employee in Plan A.

The Employer agrees to provide to the Secretary of Labor, upon request, copies of any of the plan documents as required by section 104(a)(1) of the Act.

Sincerely,

SMMHC, Inc.



By: Margie L Walter-Prusha, Plan Administrator

