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PUBLIC DISCLOSURE  
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April 3, 2001

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

2520042393021

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

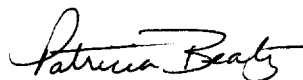
Re: Evansville ARC, Inc. Section 457(f) Plan  
E.I.N.: 35-0992718

Ladies and Gentlemen:

In accordance with the Department of Labor Regulations Section 2520.104-23,  
please find enclosed the Alternate Filing Statement for the Evansville ARC, Inc. Section  
457(f) Plan.

If you need additional information, please contact the undersigned.

Sincerely,



Patricia L. Beaty  
Direct Dial: 317-238-6248

Enclosure

cc: Ms. Margaret D. Boarman  
Mr. Marvin Wright  
Mr. James P. Casey, Esq.  
Mr. Lawrence W. Schmits, Esq.

IM-337224-1

ALTERNATIVE METHOD OF COMPLIANCE  
FOR PENSION BENEFIT PLAN  
FOR CERTAIN SELECT EMPLOYEES

1.    Employer:     Evansville ARC, Inc.
2.    Address:     615 W. Virginia Street  
                      P.O. Box 4089  
                      Evansville, Indiana 47724-0089
3.    Employer Identification Number:    35-0992718

DECLARATION

Evansville Association for Retarded Citizens, Inc. ("Company") declares:

That it maintains a Non-qualified, Unfunded Deferred Compensation Plan, in the form of a "Top-Hat" Deferred Compensation Plan, for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

That only one such Plan is maintained by the Company, and

That there is presently one participant under the Plan.

248-EARC-1

KRIEG•DEVAULT•ALEXANDER  
& CAPEHART, LLP

ATTORNEYS AT LAW

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