

2520043381379

Name of Tax-Exempt Employer: Pennsylvania Association of Resources
for People with Mental Retardation (PAR)

Address of Tax-Exempt Employer: 1007 N. Front Street
Harrisburg, PA 17102

E.I.N.: 23-7315182

Top-Hat Statement

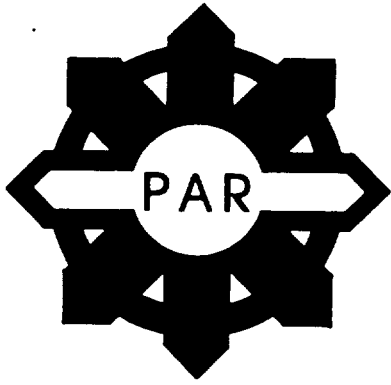
By Plan Administrator

PAR (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of TIAA-CREF (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 1. In addition, the Employer, maintains 0 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 0.

Date: July 22, 2004

By: Kathryn Suzanne Morris

Title: Secretary of the Board
(On Behalf of the Plan Administrator)



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Pennsylvania Association of Resources
for People with Mental Retardation

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Harrisburg, Pennsylvania 17102
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July 22, 2004

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

To Whom It May Concern:

Enclosed is the Top-Hat Statement of the Pennsylvania Association of Resources for People with Mental Retardation's 457(b) Deferred Compensation Plan. The plan will be established with TIAA-CREF.

Sincerely,

Tricia Ciccocioppo

