

**TOP HAT STATEMENT
FOR 457(b) PLAN**

2520043381636

Name of Tax-Exempt Employer	Easter Seals Arc of Northeast Indiana, Inc.
Address of Tax-Exempt Employer	2542 Thompson Avenue Fort Wayne, IN 46807
EIN	35-0998711

STATEMENT BY TOP HAT PLAN ADMINISTRATOR

Easter Seals Arc of Northeast Indiana, Inc. ("Employer") hereby declares that the purpose of the Easter Seals Arc of Northeast Indiana 457(b) Plan ("Plan") of the Employer is to provide deferred compensation primarily for a select group of management or highly compensated employees. The number of employees covered under the plan is one (1). In addition, the Employer maintains no other unfunded top hat plan described in Department of Labor Regulation §2520.104.23(b). The number of employees covered under such other plans is none.

Date July 28, 2004

Easter Seals Arc of Northeast Indiana, Inc.

By: [Signature]

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



Arc
 of Northeast Indiana, Inc.
Creating solutions, changing lives.
 Administrative Services
 2542 Thompson Avenue, Fort Wayne,



CERTIFIED MAIL



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 Employee Benefits Security Administration
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