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August 27, 2004

Top Hat Exemption
Pension And Welfare Benefits Administration
Room N-5644
U.S. Dept. of Labor
200 Constitution Ave. N.W.
Washington, D.C. 20210

2520043381656

Re: Top Hat Notice: Heritage Christian Services, Inc. (22-2334190)

Gentlemen:

On behalf of the above captioned employer, we hereby submit the information required by DOL Regulation Section 2520.104-23(b):

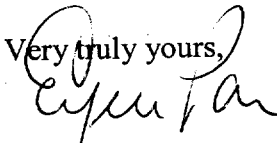
1. Name of Employer: Heritage Christian Services, Inc.
2. Address of Employer: 349 West Commercial Street
Suite 2795
East Rochester, NY 14445
3. Tax Identification Number: 22-2334190

4. The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

5. Number of Plans: 1

6. Number of Employees in the Plan: 1


Please acknowledge receipt of this letter by time stamping and returning to me the enclosed duplicate of it. A postage paid return envelope is provided for your convenience.

Very truly yours,

Eugene Parrs

cc: Heritage Christian Home, Inc.
Parker Weld, Esq.



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