

December 8, 2004

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

In accordance with 29 CFR Section 2520.104-23 of the Department of Labor regulations, which provides an alternative method for complying with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that the Employer identified below maintains the Plan identified below for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that all benefits provided by this Plan are paid as needed solely from the general assets of that Employer.

Employer's Name : United Cerebral Palsy of Queens Inc. d/b/a Queens Centers for Progress

Employer's Address: 81-15 164th Street
Jamaica, New York 11432-1118

Employer Identification Number: 11-1665821

457(b) Deferred Compensation Plan, which covers 4 Participants.

Total Number of Plans: 1

United Cerebral Palsy of Queens, Inc. d/b/a/ Queens Centers for progress
Plan Administrator of the Plan Specified Above

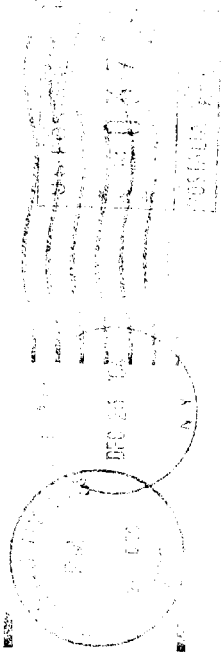
By: Charles Houston

Date: 12/14/04

C. Houston



QUEENS CENTERS FOR PROGRESS
Services for People with Developmental Disabilities
81-15 164th Street, Jamaica, NY 11432



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