

2520043385180



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January 19, 2005

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

Subject: Latin American Youth Center (LAYC) -
Tax ID 52-1023074

Dear Sir or Madam:

The following is a Top-Hat Statement for a newly established 457(b) plan for the subject employer:

THE LATIN AMERICAN YOUTH CENTER (the "Employer"). HEREBY DECLARES THAT THE PURPOSE OF THE 457(b) DEFERRED COMPENSATION PLAN OF THE LAYC TOP-HAT PLAN (the "Plan") IS TO PROVIDE DEFERRED COMPENSATION PRIMARILY FOR A SELECT GROUP OF MANAGEMENT AND HIGHLY COMPENSATED EMPLOYEES. CURRENTLY, THE NUMBER OF PARTICIPATING EMPLOYEES IS ONE (1). IN ADDITION, THE EMPLOYER DOES NOT MAINTAIN ANY UNFUNDED TOP-HAT PLANS AS DESCRIBED IN THE DEPARTMENT OF LABOR REGULATION SECTION 2520.104-23(b).

Thank you in advance for your consideration. If you have any questions, please call me at (202) 319-2279.

Sincerely,

Yolande Stahura
H.R./Office Manager

CC: Dele Dosunmu

Additional Locations

YouthBuild

1474B Columbia Road NW
Washington DC 20009

Youth Opportunities

3014 14th Street NW
Washington DC 20009

Independent Living Program

3033 15th Street NW
Washington DC 20009

Transitional Living Program

3031 15th Street NW
Washington, DC 20009

Art & Media House

3035 15th Street NW
Washington DC 20009

Ward 4 - Petworth

801 Shepherd Street NW
Washington DC 20011

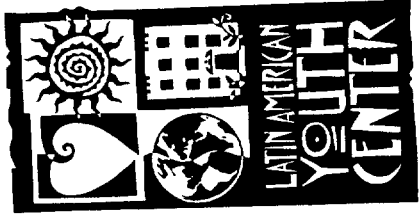
United Way CFC #8489

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PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS, FOLD AT DOTTED LINE
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1419 Columbia Road NW
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United Way CFC #8489

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U.S. DEPT OF LABOR
TOP HAT PLAN EXEMPTION
PENSION & WELFARE BENEFITS ADMIN
Room N-1513
200 CONSTITUTION AVENUE, NW
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