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March 27, 1996

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

**RE: Harborcreek Youth Services, Inc. Non Qualified Deferred
Compensation Plan (the "Plan")**

Dear Sir or Madam:

We represent Harborcreek Youth Services, Inc.

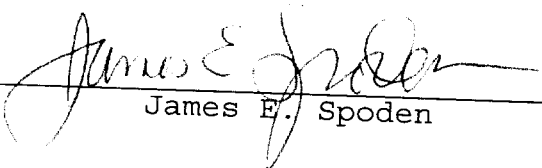
In accordance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, we are filing the statement of the Plan Administrator in the prescribed format indicated by the Secretary of the Department of Labor.

We have also enclosed a duplicate copy to be stamped and returned to us in the enclosed envelope.

If you have any questions, please call me.

Very truly yours,

MacDONALD, ILLIG, JONES & BRITTON LLP

By 
James E. Spoden

JES/232496/dag
Enclosures

HARBORCREEK YOUTH SERVICES

5712 Iroquois Avenue, Harborcreek, PA 16421
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March 27, 1996

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

RE: Harborcreek Youth Services, Inc. Non Qualified Deferred
Compensation Plan (the "Plan")

Dear Sir or Madam:

The following disclosure statement is required to be made by
the Plan Administrator pursuant to Labor Regulation § 2520.104-
23(b)(1):

1. The name and address of the employer is:

Harborcreek Youth Services, Inc.
5712 Iroquois Avenue
Erie, Pennsylvania 16511
2. The Tax Identification Number of the Employer ("EIN")
assigned to the Agreement by the Internal Revenue Service
is 25-0993380.
3. The Agreement is maintained primarily for the purpose of
providing deferred compensation for a select group of
Harborcreek Youth Services, Inc. management.
4. Currently, Harborcreek Youth Services, Inc. has only one
plan with two employees covered in such plan.

Inquiries regarding the Plan may be addressed to the under-
signed.

Very truly yours,



Chairman of the Board of Directors
Harborcreek Youth Services, Inc.