

**ALTERNATIVE METHOD OF COMPLIANCE
FOR PENSION PLANS FOR
CERTAIN SELECTED EMPLOYEES
PURSUANT TO REGULATION SECTION 2520.104-23**

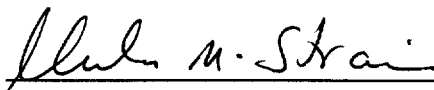
To: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 20210

Employer Name: Family and Children's Association, Inc.

Employer Address: 100 East Old Country Road
Mineola, New York 11501

Employer EIN: 11-3422018

Family and Children's Association, Inc., hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Family and Children's Association, Inc., currently maintains one such plan, and there is one employee in said plan.



Charles M. Strain, Chairman

FARRELL FRITZ
PROFESSIONAL CORPORATION
EAB Plaza

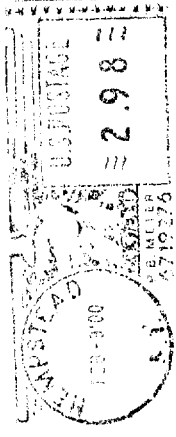
Uniondale, New York 11556-0120

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the right of the return address

CERTIFIED

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MAIL



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