

BLANK ROME COMISKY & McCAULEY LLP

Counselors at Law

Direct Dial: (215) 569-5477
Fax: (215) 832-5477
Email: gruszecki@blankrome.com

U.S. DEPT. OF LABOR
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June 25, 2001

2520052092023

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

Re: Concern Professional Services for Children, Youth, and Families -
Alternative Method of Compliance with the Reporting and Disclosure
Requirements of Part 1 of Title I of the Employee Retirement Income
Security Act of 1974 as Prescribed by DOL Reg. Section 2520.104-23

Dear Sir:

Pursuant to the authority of Reg. Section 2520.104-23, the following statement is provided to satisfy the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for the unfunded pension plan maintained by Concern Professional Services for Children, Youth, and Families ("Employer") for a select group of management or highly compensated employees.

1. Name, Address and EIN of the Employer
Concern Professional Services for Children, Youth, and Families
One West Main Street
Fleetwood, PA 19522
EIN #: 23-2052170

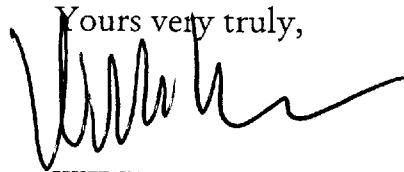
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2. Declaration

The Employer declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan currently covers 2 employees. Plan documents will be provided to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Please time-stamp the enclosed copy of this letter and return it to the undersigned in the self-addressed stamped envelope enclosed herein.

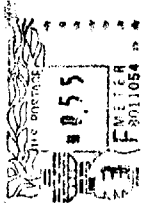
Yours very truly,



WILHELM L. GRUSZECKI

WLG:dp
Enclosure

W. L. Gruszecki
BLANK ROME COMISKY & MCCAULEY LLP
Consultants at Law
One Logan Square
Philadelphia, Pennsylvania 19103-6998



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