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In Memoriam  
**MRS. I KINGDON (DIDI) HIRSCH**  
 Vice President

**SERVICE • TRAINING • RESEARCH**

2520052094275

Certified Mail  
 Return Receipt Requested

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

U.S. DEPT. OF LABOR  
 PENSION/PUBLIC DISCLOSURE  
 01 AUG -9 PM 1:55

Dear Sir or Madam:

RE: Top Hat Plan Statement Under Department of Labor  
 Regulations Section 2520.104-23

Didi Hirsch Community Mental Health Center adopted effective January 1, 2000, an unfunded deferred compensation plan. This letter is intended as a statement described in the Department of Labor regulation section 2520.104-23.

1) Employer: Address  
 Didi Hirsch Community  
 Mental Health Center  
 4760 South Sepulveda Blvd.  
 Culver City, CA 90230-4888

2) Name of Plan:  
 Didi Hirsch Community Mental  
 Health Center Supplemental Deferred  
 Compensation Plan


3) Employer Identification Number: 95-1816023

4) Declaration:  
 The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plan will be payable either from the general assets of the employer or through insurance contracts or policies or both, as provided in regulations section 2520.104-23(d)(2).

5) Number of Deferred Compensation Plans and Number of Participants:  
 The Company maintains 1 deferred compensation plan. The initial number of participants in this plan is 9.

If you have any questions, please call me at (310) 751-5418.

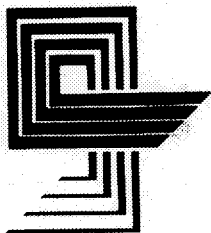
By signing below I attest to the above:

  
 By: John Garcia  
 Director, Human Resources/Facilities  
 Plan Administrator

Cc: Kita Curry

4760 South Sepulveda Blvd. • Culver City, CA 90230-4888  
 Administration and Program 310/390-6610 • Client Services 310/390-6612  
 Crisis Services 310/390-8896 • Fax 310/398-5690

Kagan (IRS)



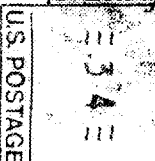
**DIDI HIRSCH**  
COMMUNITY  
MENTAL  
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CENTER

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U.S. Department of Labor  
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Washington, DC 20210  
Employment & Welfare Admin.  
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