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U.S. DEPT. OF LABOR
FWD/AV/PUBLIC DISCLOSURE
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November 15, 2000

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

RE: Top Hat Filing for the Jewish Council For Youth Services Supplemental
Executive Retirement Plan (the "Plan")

Dear Ladies and Gentlemen:

Please be advised that I am the President of Jewish Council For Youth Services, an Illinois not-for-profit corporation ("JCYS"). This statement is filed pursuant to United States Department of Labor regulation Section 2520.104-23(b) to notify you that JCYS adopted the above-captioned plan which may be deemed by the United States Department of Labor to be a top-hat plan, primarily for the purpose of providing unfunded deferred severance compensation for a select group of management or highly compensated employees.

The following is given in respect of this plan:

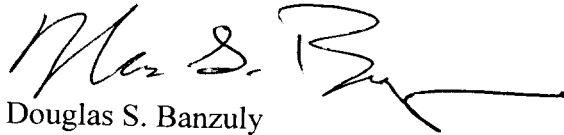
1. Name and address of employer:

Jewish Council For Youth Services
100 North LaSalle Street - Suite 400
Chicago, IL 60602
2. Employer Identification No.: 36-2193616
3. The Company adopted the Plan to offer select highly compensated management employees deferred compensation benefits taxable under Section 457(f) of the Code to supplement such employees' retirement benefits under the JCYS' tax-qualified retirement plan. Currently, two executives have been selected to participate in the Plan. The Board of Directors and the Personnel Committee of JCYS may elect additional executives to participate in the future. The obligations of JCYS under the Plan are funded from the general assets of JCYS.

As required under the foregoing Department of Labor regulation, JCYS agrees to provide plan documents, if any, to the Secretary of Labor or his designee upon request as required under Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Please send us written confirmation of your receipt of this letter as soon as possible c/o Ms. Donna Carone, the Plan Trustee at our main office.

Very truly yours,

A handwritten signature in black ink, appearing to read "Douglas S. Banzuly". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Douglas S. Banzuly
President, Jewish Council For Youth Services

CERTIFIED

Z 684 456 229

MAIL



Jewish Council
for
Youth Services

100 N. LaSalle St., Suite 400
Chicago, IL 60602-2403

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