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To: Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-5644  
US Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

In accordance with 29 CFR Section 2520.104-23 of the Department of Labor Regulations, which provides an alternative method for complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that the Employer identified below maintains the Plan identified below for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that all benefits provided by this plan are paid as needed solely from the general assets of that Employer.

Employer's Name: Community Mental Healthcare, Inc.

Employer's Address: 201 Hospital Drive  
Dover, OH 44622

Employer's Identification Number: 34-1135374

457(b) Eligible Deferred Compensation, which covers 2 participants.

Total Number of Plans: 2

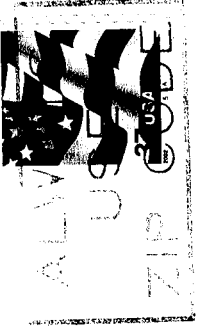
CMH, Inc.  
Plan Administrator of the Plans Specified Above

By: Carl V. Draher  
Carl V. Draher, Fiscal Manager

Date: September 9, 2005



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