

December 19, 2005

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 Children's  
 Home Society  
 Family Services

**CERTIFIED MAIL/RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
 Pension and Welfare Benefits Administration  
 Room N-5638  
 U.S. Department of Labor  
 200 Constitution Avenue N.W.  
 Washington, D.C. 20210

Dear Sir or Madam:

On November 21, 2005, Children's Home Society & Family Services adopted the 457(B) Deferred Compensation Plan (the "Plan") and a Deferred Compensation Agreement (the "Agreement"), which provides deferred compensation benefits to certain key employees. The Plan provides that deferred compensation benefits become payable upon such employee's severance from employment, death or upon certain other events described in the Plan. The Agreement provides that deferred compensation benefits become payable upon a specified age, death or disability.

Children's Home Society & Family Services believes that the Plan and the Agreement constitute "pension plans" under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and provides the following information to comply with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees pursuant to 29 C.F.R. § 2520.104-23, under Section 110 of Title I of ERISA.

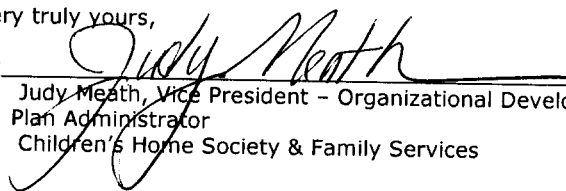
1. Name and address of the Employer: Children's Home Society & Family Services  
1605 Eustis Street  
St Paul, MN 55108
2. Employer Identification Number: 41-0693906
3. Children's Home Society & Family Services maintains one or more plans primarily designed to provide deferred compensation benefits for a select group of management or highly compensated employees.
4. Number of such plans and the number of employees who participate in each plan:
 

<u>Number of Plans</u>	<u>Number of Employees</u>
2	2, 1

If you have any questions with regard to this filing, please contact the undersigned.

Very truly yours,

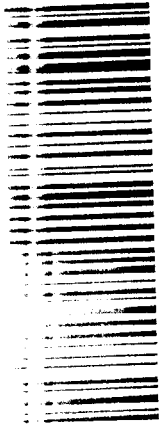
By

  
 Judy Meath, Vice President - Organizational Development  
 Plan Administrator  
 Children's Home Society & Family Services

1605 Eustis Street  
 Saint Paul, MN 55108-1219  
 tel 651.646.7771  
 fax 651.646.8676  
 web chsfs.org

2230 Como Avenue  
 Saint Paul, MN 55108-1798  
 tel 651.646.6393  
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166 Fourth Street East  
 Suite 305  
 Saint Paul, MN 55101-1467  
 tel 651.222.0311  
 fax 651.222.8920



7005 1820 0002 5808 1001

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U.S. Department of Labor  
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Washington, D.C. 20216