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CERTIFIED PUBLIC ACCOUNTANT

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CERTIFIED MAIL

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May 18, 2006

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, Suite N-1513
Washington, DC 20210

Re: Lone Mountain Children's Center, Inc.
FEIN: 94-2254307

Dear Sir/Madam:

The above corporation is administrator and sponsor of a top-hat plan known as the 'Defined Contribution Plan under Section 457', the effective date of such plan being July 1, 2003.

A statement under regulation section 29 CFR § 2520.104-23 was not timely made for the above top-hat plan. Forms 5500, however, have been filed since plan effective date. The three digit plan number used on the Forms 5500 to identify the above plan is '001'.

Enclosed is the statement under regulation section 29 CFR § 2520.104-23.

Please treat this statement as having been made on time. The above administrator intends to rely for years beginning in 2006 on the exemption to filing Form 5500 provided by the regulation.

Sincerely,



Andrew M Langtry



Statement under Regulation Section § 2520.104-23

Name and address of employer: Lone Mountain Children's Center, Inc.
1806 Belles Street
San Francisco, CA 94129

Employer identification number as
assigned by the Internal Revenue Service: 94-2254307

The above employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, such plan being known as the 'Defined Contribution Plan under Section 457'. The employer has only one such plan providing for deferral of compensation for a select group of management or highly compensated employees. The number of employees in the plan is one.

By: Jacque Grillo
Jacque Grillo, Plan Administrator

Date: 05-05-2006

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**RETURN RECEIPT
REQUESTED**

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