

EMPLOYEE RETIREMENT INCOME SECURITY ACT

Date: May 24, 2006

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

06 JUN - 1 PM 1:10

Dear Sir:

The following is a listing of the information required under Department of Labor Regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

1. Employer's Name: THE ASSOCIATION FOR RETARDED CITIZENS OF ROCK ISLAND COUNTY
2. Employer's Address: 4016 9th Street, Rock Island, IL 61201
3. Employer ID # 36-2615996
4. The above employer maintains the following plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>PLAN NAME</u>	<u># OF EMPLOYEE PARTICIPANTS</u>
Top Hat Supplemental Deferred Compensation Plan	1

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).
6. The restated plan was adopted as of April 1, 2006.

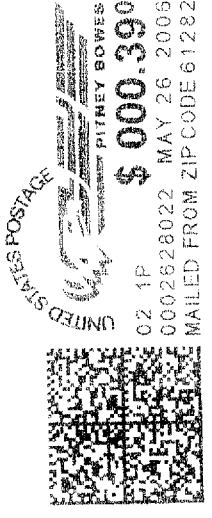
Please contact us if you have any questions on any of the above information.

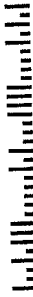
Respectfully yours,
 THE ASSOCIATION FOR RETARDED
 CITIZENS OF ROCK ISLAND COUNTY

By:

McGEHEE, OLSON, PEPPING & BALK, L.L.P.
ATTORNEYS AT LAW

105 7th STREET SILVIS, ILLINOIS 61282




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