



A N G E L L

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July 19, 2006

The ANGELL Pension Group, Inc.
Actuaries, Consultants and Administrators for Employee Benefit Plans
10 Hemingway Drive
East Providence, Rhode Island 02915
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CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: Downriver Community Services, Inc. 457(f) Deferred Compensation Plan

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Downriver Community Services, Inc. 457(f) Deferred Compensation Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

Peter L. Karlson, J.D., LL.M.
Vice President
General Counsel

PLK/tad
TOPHAT DOL LTR.DOC/T34601

Enclosure

cc: Gordon Weatherhead, *Downriver Community Services, Inc.*

REPORTING AND DISCLOSURE STATEMENT
TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Downriver Community Services, Inc.*
555 St. Clair River Drive
Algonac, MI 48001

EIN of Employer: *38-2080825*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: *Downriver Community Services, Inc.*
457(f) Deferred Compensation Plan

Date of Adoption of Plan: *April 27, 2006*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

DOWNRIVER COMMUNITY SERVICES, INC.

By: *Michael May / CFO*

Dated: *7/11/06*

The ANGELL Reunion Group, Inc.
10 Hemingway Drive
East Providence, Rhode Island 02915

CERTIFIED MAIL



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