



Youth Advocate Programs, Inc.

2007 North Third Street

Harrisburg, Pennsylvania 17102

Phone: 717-232-7580 Fax: 717-232-8727

September 18, 2006

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

06 SEP 26 PM 4:32

Re: *Top Hat Exemption Statement*
Youth Advocate Programs, Inc. Section 457(f) Deferred Compensation Plan

Ladies and Gentlemen:

Pursuant to DOL Regulation §2520.104-23, promulgated by the United States Department of Labor under the Employee Retirement Income Security Act of 1974, as amended, the undersigned Plan Administrator of the Youth Advocate Programs, Inc. Section 457(f) Deferred Compensation Plan (the "Plan") hereby represents that:

1. Youth Advocate Programs, Inc. (the "Employer") is the sponsor of the Plan. The Employer's address is: **2007 North Third Street, Harrisburg, PA 17102**_____.
2. The employer identification number assigned to the Employer by the Internal Revenue Service is **23 1977 514**_____.
3. The Plan is an unfunded plan. The Plan is designed to provide deferred compensation primarily to a select group of management or highly compensated employees, the benefits of which are paid as needed from the general assets of the Employer.
4. The Plan became effective on September 14, 2006 and currently covers **nine** employees. The Employer does not sponsor or maintain any other form of "employee pension benefit plan" as defined under DOL Regulation §2520.104-23(d) covering the employees of the Employer or any affiliate.

In addition, the Employer sponsors a severance plan which became effective on

Pension and Welfare Benefits Administration
September 18, 2006
Page 2

September 14, 2006, is designed to comply as a welfare plan under DOL Reg. §2510.3-2(b) and covers nine employees. The Plan Administrator of the Youth Advocate Programs, Inc. Executive Severance Plan intends to comply with the reporting and disclosure requirements under DOL Reg. §2520.104-24.

The undersigned Plan Administrator will furnish to the Secretary of Labor such plan documents as the Secretary may request.

Yours truly,

YOUTH ADVOCATE PROGRAMS, INC.
SECTION 457(f) DEFERRED
COMPENSATION PLAN

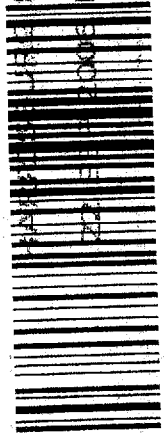
YOUTH ADVOCATE PROGRAMS, INC.
EXECUTIVE SEVERANCE PLAN

By Minette Bauer
Plan Administrator

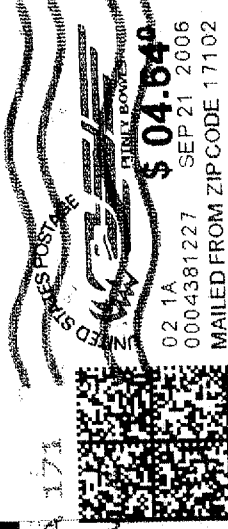
Minette Bauer, Deputy CEO

YOUTH ADVOCATE PROGRAMS, INC.
P.O. BOX 950
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HARRISBURG, PA 17108

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