



CEDARS
YOUTH SERVICES

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December 8, 2006

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

47-0551975

This document constitutes the statement required by 29 C.F.R. Sec. 2520 104-23 (a) (1) to be filed with the Secretary of Labor in respect to a Non-Qualified Deferred Compensation Plan maintained by the above employer.

The employer currently maintains one Nonqualified Deferred Compensation Plan for employees who are members of a select group of management or who are highly compensated. There are currently three participants in the plan. A copy of the plan document will be furnished upon request.

Respectfully submitted,

Renee Engler, Chairperson
CEDARS Youth Services Inc. Board of Directors

The mission of Cedars is to help children, youth and their families grow to live safe, healthy and productive lives.

Cedars Youth Services
620 North 48th St., Suite 100
Lincoln, NE 68504



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