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*Please consider MHA
in your estate planning*

March 6, 2007

**CERTIFIED MAIL/
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefit Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: The Mental Health Association of Westchester County, Inc.
Deferred Compensation Plan

Dear Sir or Madam:

This filing is made pursuant to Reg. §2520.104-23 regarding The Mental Health Association of Westchester County, Inc. Deferred Compensation Plan (the "Plan").

Name and address of the Employer:

The Mental Health Association of Westchester County, Inc.
2269 Saw Mill River Road
Building 1A
Elmsford, NY 10523

Employer's IRS Employer

Identification Number: 131740002

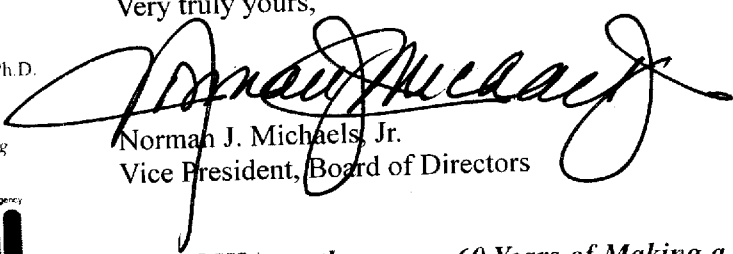
The Employer maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of such plans currently maintained by the Employer: 1

The number of employees eligible to participate in the Plan is: 1

If the Department requires further information, please do not hesitate to contact me.

Very truly yours,


Norman J. Michaels, Jr.
Vice President, Board of Directors



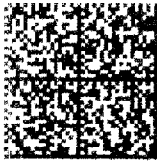


2269 SAW MILL RIVER ROAD
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Employee Benefit Security Administration
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