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October 8, 2007

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

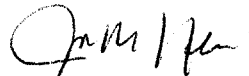
0700117 AM 8:33

Re: The Association for Retarded Citizens of Essex County, Inc.
EIN: 22-1546173

Dear Sir/Madam:

Enclosed please find a signed Statement Pursuant to 29 C.F.R. §2520.104-23 submitted on behalf of The Association for Retarded Citizens of Essex County, Inc.

Very truly yours,


Joan M. Neri

JMN:cd

enc.

cc: Joseph L. Dimino, Executive Director

Edward A. Gramigna, Jr.
Partner responsible for
Florham Park Office

Established 1849

STATEMENT PURSUANT TO 29 C.F.R. §2520.104-23

Pursuant to 29 C.F.R. §2520.104-23, The Association for Retarded Citizens of Essex County, Inc. (the "Employer") hereby files the following statement with respect to individual deferred compensation or retirement agreements for one of its present officers.

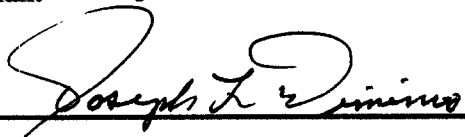
Name and Address of Employer:

The Association for Retarded Citizens of Essex County, Inc.
123 Naylor Avenue
Livingston, New Jersey 07039

Employer Identification Number: 22-1546173

Declaration: The Employer maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, as follows:

Number of Plans Covered by this Statement: 1
Number of Employees Covered by each Plan: 1

By: 

Name (Printed): Joseph L. Dimino

Title: Executive Director

Date: 10/5/2007

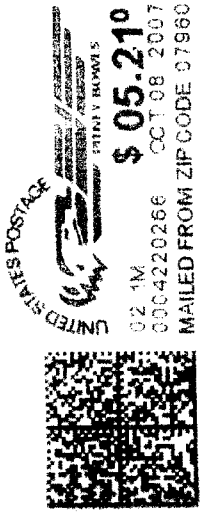
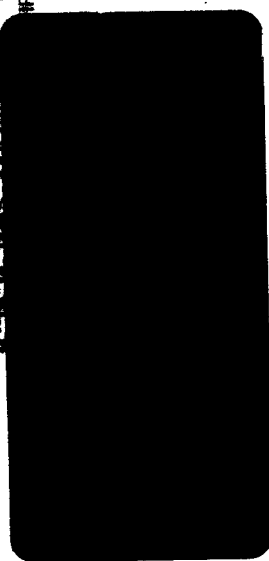
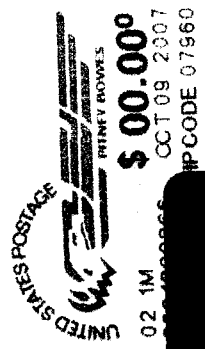
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