

Anita C. Greer
Partner
Direct Dial: 716.848-1532
Direct Facsimile: 716.819.4705
agreer@hodgsonruss.com

July 22, 2008

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

08 AUG 13 AM 3:46

Dear Sir or Madam:

Re: New Horizon Counseling Center, Inc.
Eligible Section 457(b) Deferred Compensation (the "Plan")
Dated as of June 25, 2008

Pursuant to Department of Labor Regulation § 2520.104-23, this statement is filed for the Plan for the purpose of satisfying the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. New Horizon Counseling Center, Inc., pursuant to the terms of the Plan, provides unfunded, additional retirement benefits for a select group of management or highly compensated employees. The following information is included as part of this statement.

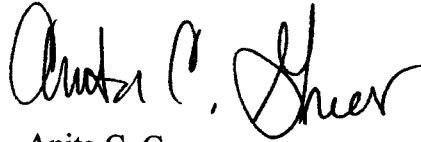
1. The name and address of the employer:
New Horizon Counseling Center, Inc.
10819 Rockaway Blvd.
S. Ozone Park, NY 11420
2. The Employer Identification Number assigned by the IRS to the employer:
11-2593090
3. The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. One employee is covered under the Plan. This coverage number is accurate as of July 22, 2008, and the number of employees covered after that date may change.

4. The Plan was adopted on June 25, 2008 with an effective date of June 25, 2008.

A copy of the Plan is available upon request as required by Section 104(a)(1) of ERISA.

The undersigned attorney respectfully submits this statement on behalf of the employer.

Sincerely,



Anita C. Greer

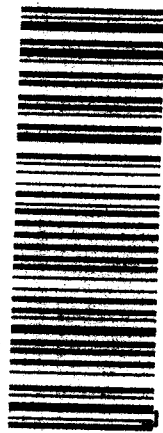
/me

cc: Isaac Bechor, M.D.
Morris Shoretz



The Guaranty Building
140 Pearl Street, Suite 100
Buffalo, New York 14202-4040

CERTIFIED MAIL



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