

2520090770391

Community Based Services, Inc.
3 Fields Lane
North Salem, New York 105560

December 6, 2008

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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


Re: Top Hat Filing for Community Based Services, Inc. 457(b) Deferred Compensation Plan (the "457(b) Deferred Compensation Plan)" and the Community Based Services, Inc. 457(f) Deferred Compensation Plan (the "457(f) Deferred Compensation Plan")

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, Community Based Services, Inc. (the "Company") is hereby availing itself of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, with respect to the 457(b) Deferred Compensation Plan and with respect to the 457(f) Deferred Compensation Plan.

The Company's address is set forth above and its EIN is 13-3070655. The Company currently maintains these two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The 457(b) Deferred Compensation Plan and the 457(f) Deferred Compensation Plan currently cover only one employee.

Community Based Services, Inc.

By: 
Name: Vicki Syhmeter
Title: CEO

cc: Jay Fenster, Esq.

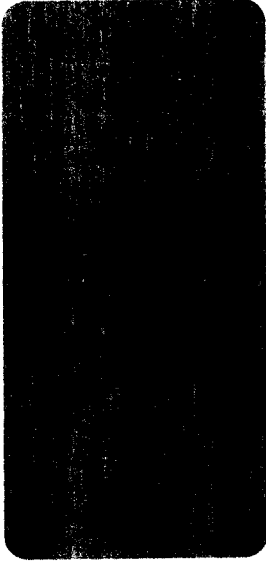


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