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A PROFESSIONAL CORPORATION

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• ALSO PA, DC & OH BARS  
♦ ALSO PA BAR  
+ ALSO NY BAR  
■ PA ONLY

2520090770981

February 4, 2009

**VIA CERTIFIED MAIL/RETURN RECEIPT REQUESTED**

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

Re: National Youth Advocate Program, Inc. Section 457(f) Deferred Compensation Plan  
EIN: 34-1404302

Dear Sir/Madam:


On behalf of the administrators of the National Youth Advocate Program, Inc. Section 457(f) Deferred Compensation Plan ("Plan"), the following is submitted to comply with Department of Labor regulation section 2520.104-23. The name and address of the employer is:

National Youth Advocate Program, Inc.  
1801 Watermark Dr.  
Suite 200  
Columbus, OH 43215

The plan administrator agrees to provide any plan documents to the Secretary of Labor upon request as required by section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Very truly yours,

**SCIALABBA & ASSOCIATES, P.C.**

  
Anthony L. Scialabba

cc: Kori Manus  
Enclosure

**NATIONAL YOUTH ADVOCATE PROGRAM, INC.  
TOP-HAT DECLARATION**

**National Youth Advocate Program, Inc.**  
1801 Watermark Dr.  
Suite 200  
Columbus, OH 43215

MARVENA TWIGG, being the plan administrator for the National Youth Advocate Program, Inc. ("Plan"), does hereby declare that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. In addition, National Youth Advocate Program, Inc., the employer, maintains only one (1) plan described in Department of Labor Regulation Section 2520.104-3(d). Furthermore, two employees will be covered under the Plan.

Jan. 21, 2009  
Date

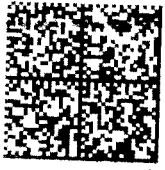
Marvena Twigg

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