

February 24, 2009

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
200 Constitution Ave. NW
Washington D.C. 20210

Ladies and Gentlemen:

This letter is to advise, under the provisions of CFR Section 2520.104-23(b)(1), that the employer identified below maintains the unfunded plan or plans identified below primarily for the purpose of providing deferred compensation for a select group or management or highly compensated employees.

1. Name and Address of the Employer:

Youth Homes of Mid-America
7225 N.W. 58th St.
P.O. Box 39
Johnston, IA. 50131

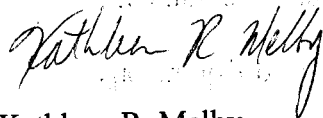
2. EIN: 42-0680439

3. The number of plans maintained by the Employer is: 1

4. The number of employees participating in the plan is: 1

If further information is required, please contact the undersigned.

Sincerely,



Kathleen R. Melby
Plan Administrator



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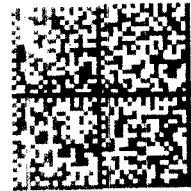


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