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March 6, 2009

Top Hat Plan Exemption
Employee Benefits Security Administration
US Department of Labor
200 Constitution Avenue N W
Washington, DC 20210

RE: Plan Name: 457(b) Deferred Compensation Plan of Center for Family Services
EIN: 22-3669704

To Whom It May Concern:

On behalf of Center for Family Services, Inc. our firm is filing the attached Statement to satisfy the reporting and disclosure requirements of Part 1 of Title I of ERISA, according to the alternative method of compliance under Department of Labor Regulations Section 2520.104-23.

Should you have any questions, please do not hesitate to contact me directly.

Thank you for your consideration.

Sincerely,

Robert A. Sosky, QPA, QKA
Pension Manager

STATEMENT

Center for Family Services, Inc.
584 Benson Street
Camden, New Jersey 08103
EIN: 22-3669704

Top-Hat Plan Declaration by Plan Administrator:

I, Richard Stagliano, being the Plan Administrator for the 457(b) Deferred Compensation Plan of the Center for Family Services, Inc. ("Plan"), do 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, Center for Family Services, Inc., the employer, maintains this one Plan as described in Department of Labor Regulations Section 2520.104.23. The Plan was adopted 11/24/2008. Furthermore, 5 employees will be covered under the Plan.

Richard Stagliano
Plan Administrator

3-5-09
Date



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Standard Retirement Services, Inc.
4550 Lena Drive, Suite 101
Mechanicsburg PA 17055

CERTIFIED MAIL



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