

EBSA/PUBLIC DISCLOSURE
2010 DEC -9 PM 2:47



HILL WARD HENDERSON
ATTORNEYS AT LAW

WRITER'S DIRECT LINE
(813) 222-8703

December 3, 2010

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top Hat Plan Filing – Eckerd Youth Alternatives Supplemental Executive Retirement Plan

Dear Sir or Madam:

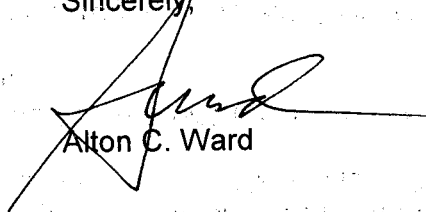
The following information is disclosed in order to comply with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, under the alternative method of compliance as set forth by DOL Regulations Section 2520.104-23.

Eckerd Youth Alternatives, Inc. (the "Employer") maintains the Eckerd Youth Alternatives Supplemental Executive Retirement Plan.

1. The address of the Employer is 100 N. Starcrest Drive, Clearwater, FL 33765.
2. The Employer's tax identification number is 59-2551416.
3. The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of key management or highly compensated employees.
4. The number of such plans is 1.
5. The number of employees in the plan is 1.

If you require a copy of the plan document or any additional information, please contact the undersigned.

Sincerely,

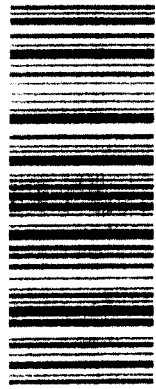
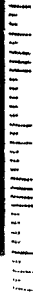

Alton C. Ward

ACW/cc
cc: Nicole Stroebel



HILL WARD HENDERSOI

CERTIFIED MAIL



7160 3901 9846 9363 8605
RETURN RECEIPT REQUESTED



\$05.540

PAID FROM \$5.500

U.S. POSTAGE

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

5010 10/10/01