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CONFIDENTIAL

2014 JAN 16 PM 10:

January 3, 2014

Top-Hat Plan Exemption  
Employee Benefits Security Administration  
US Department of Labor  
Room N-1513  
200 Constitution Avenue NW  
Washington DC 20210

**RE: Statement of Maintenance of a Deferred Compensation Plan for a Select Group of Employees  
Youth Homes, Inc. EIN 94-6132571**

Dear Sir or Madam:

With regard to the above referenced Employer, Youth Homes, Inc., please be advised the Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of employees. The Plan is Youth Homes, Inc. Deferred Compensation Plan and at this time, covers one (1) employee.

The Employer's address, phone and EIN are:

Youth Homes, Inc.  
3480 Buskirk, Suite 210  
Pleasant Hill, CA 94523  
(925) 933-2627  
94-6132571

Therefore, we respectfully request that the Department of Labor accept this statement as an alternative form of compliance with the reporting and disclosure rules per Regulation 2520.104-23(b)(1) and waive the annual Form 5500 (Plan Tax Return) reporting requirement.

If you have any questions regarding these matters, please do not hesitate to contact our Third Party Administrator, Aud Rana, at (925) 956-0505 ext. 241.

Sincerely,

Stuart McCullough  
Executive Director



OAKLAND CA 945

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**PENSION DYNAMICS CORPORATION**

2300 CONTRA COSTA BLVD.

SUITE 400

PLEASANT HILL, CA 94523-3955

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**TO**

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FIRST CLASS MAIL

20210

