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U.S. DEPT. OF LABOR
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April 6, 2005

Secretary of Labor
Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N. W.
Washington, D. C. 20210

Re: Star of Hope 457(b) Retirement Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor Regulations, this letter will serve as notice that, with respect to the Star of Hope 457 (b) Retirement Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following is provided:

1. Name and Address of Employer: Star of Hope, Attention: John M. Mills, Vice-President, Finance, 6897 Ardmore Street, Houston, Texas 77054
2. Employer's Employer Identification Number: 74-1152599
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there is one employee in such plan at this time.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Star of Hope

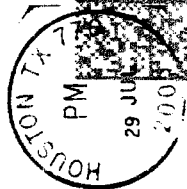
By: *John M. Mills*
Vice President of Finance



Star of
hope

Serving Houston's Homeless Since 1907

6897 Ardmore Street
Houston, Texas 77054



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