



Developmental Intervention for Infants and Toddlers

December 30, 2004

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

In accordance with 29 CFR Section 2520.104-23 of Department of Labor regulations, which provides an alternative method for complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, you are hereby notified that the Employer identified below maintains the Plan identified below for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that all benefits provided by this Plan are paid as needed solely from the general assets of that Employer.

Employer's Name: IMPACT for Developmental Education, Inc.

Employer's Address: P.O. Box 51319, Fort Myers, FL 33994

Employer's Identification Number: 59-1935415

IMPACT for Developmental Education, Inc. 457(b) Eligible Deferred Compensation Plan
which covers Two (2) Participants

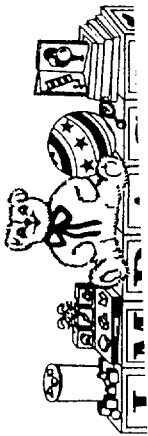
Total Number of Plans: One (1)

IMPACT for Developmental Education, Inc.
Plan Administrator of the Plan Specified Above

By: Kathy L. Buehler

Date: Dec 30, 2004, 20

P.O. Box 51319, Fort Myers, FL 33994
(239) 851 - 1677 or 851 - 1574 FAX (239) 543 - 2970



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