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Quattlebaum, Grooms, Tull & Burrow
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02/14/2002 12:06

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March 14, 2002

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

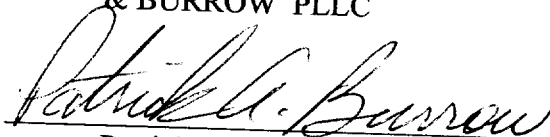
Re: 457(b) Deferred Compensation Plan of Pulaski Academy

Dear Sir or Madam:

Enclosed please find the Alternative Reporting Statement for the above referenced plan.
If you need any additional information, please contact us.

Sincerely,

QUATTLEBAUM, GROOMS, TULL
& BURROW PLLC


Patrick A. Burrow

cc: Don Swanson

Name of Tax-Exempt Employer: Pulaski Academy

Address of Tax-Exempt Employer: 12701 Hinson Road
Little Rock, Arkansas 72212

E.I.N.: 71-0424553

Top-Hat Statement

By Plan Administrator

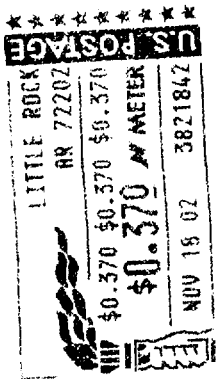
Pulaski Academy (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Pulaski Academy (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is one (1). In addition, the Employer, maintains no unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is zero (0).

Date: November 15, 2002

By: Don Swanson
Don Swanson, Business Manager
(On Behalf of the Plan Administrator)

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