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Alternative Reporting And Disclosure Statement For Nonqualified Deferred Compensation Plans

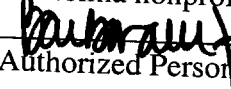
To: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for un-funded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: Duke Corporate Education
2. The mailing address of the Employer is: 333 Liggett Street
Durham, NC 27701
3. The Employer Identification Number is: 42-1672476
4. The above named Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. Number of Plans and Eligible Employees in each Plan:
One Plan covering 1 Eligible Employee.
6. The Employer will provide a copy of the agreement(s) to the office of Employee Benefits Security Administration upon request.

This amends the prior filing with respect to the above plan by Duke Corporate Education, Inc., a North Carolina business corporation (employer identification number 56-22022480), dated May 2004, and reflects the merger of Duke Corporate Education, Inc. with and into DCE, Inc., a North Carolina nonprofit corporation (employer identification number 42-1672476), with DCE, Inc. surviving under the name Duke Corporate Education, effective June 30, 2005.

Duke Corporate Education
a North Carolina nonprofit corporation

By: 
Authorized Person

Dated: September 19, 2005

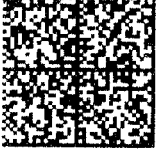


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