

TOP HAT STATEMENT

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TO: Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

FROM: Employer ACHIEVEMENT CENTERS FOR CHILDREN  
Address 4255 NORTHFIELD RD.  
HIGHLAND HILLS, OH 44128  
EIN# 34-0714766

DATE: SEPTEMBER 26, 2006

RE: Top Hat Plan Declaration by Plan Administrator

DONNA MAYES, being the plan administrator for the ACHIEVEMENT CTRS. FOR CHILDREN'S 457 TOP HAT (plan), does hereby declare that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. In addition, ACHIEVEMENT CENTERS FOR CHILDREN, the employer, maintains only 1 (ONE) plan(s) described in Department of Labor Regulations Section 2520.104-23(d). Furthermore, 1 (ONE) employees will be covered under the Plan. All plan documents will be available to the Secretary of Labor upon request.

This declaration is being filed within 120 days following the plan's adoption.

SIGN: Donna Mayes  
Plan Administrator

9/26/2006  
Date

This material was created to provide accurate and reliable information on the subjects covered. It is not intended to provide specific legal, tax or other professional advice. The services of an appropriate professional should be sought regarding your individual situation.

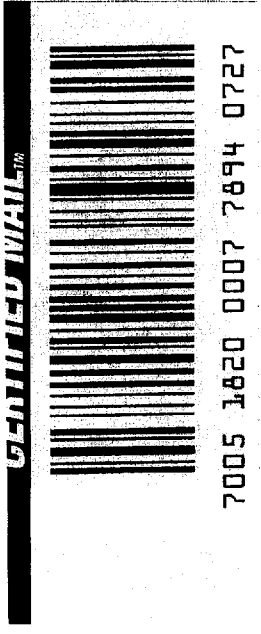
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4255 Northfield Road ★ Highland Hills, Ohio 44128



Achievement Centers for Children



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