



U.S. DEPARTMENT OF LABOR
OFFICE OF EMPLOYMENT SECURITY

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December 15, 2006

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

Dear Sir or Madame:

This statement is filed under DOL Regulations section 2520.104-23.

Employer: International Center for the Preservation of Wild Animals, Inc.
(DBA – The Wilds)

Address: 9990 Riverside Drive
PO Box 400
Powell, Ohio 43065-0400

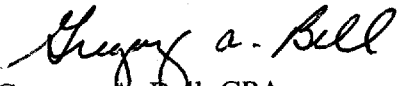
Employee ID
Number: 31-1113570

Effective December 1, 2006, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

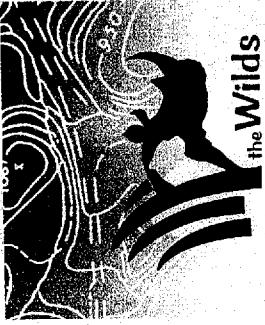
Plan Name: The Wilds Deferred 457(b) Plan

Number of Participants: One (1)

Sincerely,


Gregory A. Bell, CPA
Plan Administrator

14000 International Road
Cumberland, Ohio 43732



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\$0.39

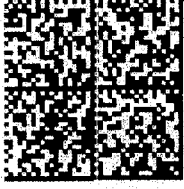
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