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Easter Seals

www.easterseals.com

June 27, 2007

Certified Mail Return Receipt Requested
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Easter Seals – UCP Section 457 Plan
Employer Identification No. 37-0686250

Greetings:

Steven R. Thompson
President & CEO

Pursuant to DOL Reg. Section 2520.104-23, the enclosed information is filed with respect to the Easter Seals – UCP Section 457 Plan (the “Plan”) to satisfy the alternative method of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974.

Peoria Center
107 E. Armstrong Ave.
Peoria, IL 61603
309.685.1177 phone
309.686.1177 fax

Very truly yours,

Easter Seals – UCP

Springfield Center
503 N. Lehigh Blvd., Suite 2
Springfield, IL 61704
309.644.8275 phone
309.644.8342 fax

Steven R. Thompson
President & CEO

Timber Pointe
Outdoor Center
At Timber Pointe Lane
Eaton, IL 61448
309.463.2021 phone
309.465.2014 fax

Enclosure

cc: Mr. Wayne Baum (w/enc.)
Ms. Dallis Howard-Crow (w/enc.)



Easter Seals

www.easterseals.com

**Statement Concerning the
Easter Seals – UCP Section 457 Plan
under DOL Reg. §2520.104-23**

Sponsoring Employer: Easter Seals - UCP
507 East Armstrong Avenue
Peoria, Illinois 61603
Employer Identification No.: 37-0686250

Easter Seals – UCP, an Illinois not-for-profit Corporation recognized as exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code (the “Company”), adopted an eligible plan of deferred compensation pursuant to Section 457(b) of the Internal Revenue Code, effective as of January 1, 2007, for the benefit of a select group of management or highly compensated employees of the Company. The Plan’s name is the Easter Seals – UCP Section 457 Plan.

Steven R. Thompson
President & CEO

Presently, one (1) employee participates in the Plan. The provisions of the Plan and adopting Board resolutions authorize the Company to offer other management or highly compensated employees participation in the Plan in the Company’s discretion.

Peoria Center
507 E. Armstrong Ave.
Peoria, IL 61603
309.683.1177 phone
309.683.4302 fax

Bloomington Center
833 N. Goshey Road, Suite 2
Bloomington, IL 61701
309.663.8275 phone
309.663.3872 fax

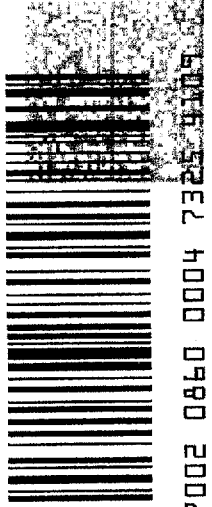
**Timber Pointe
Outdoor Center**
20 Timber County Lane
Pekin, IL 61658
309.337.2011 phone
309.337.4924 fax



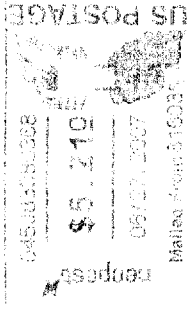
Easter Seals
Peoria Center
507 East Armstrong Avenue Peoria, Illinois 61603-3201

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CERTIFIED MAIL



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