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August 30, 2007

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

RE: Research!America 457(b) Deferred Compensation Plan

To Whom It May Concern:

Enclosed please find Research!America's Top Hat Statement regarding its newly established 457(b) Deferred Compensation Plan, duly signed by Dr. Georges C. Benjamin, Research!America Secretary.

Please contact me if you have any questions.

Sincerely,



Janet Fedak
Administrator

Enclosure



Name of Tax-Exempt Employer: Research!America
Address of Tax-Exempt Employer: 1101 King Street, Suite 520
Alexandria, VA 22314
E.I.N.: 52-1609875

Top-Hat Statement

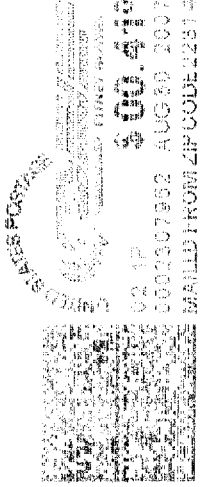
By Plan Administrator

Research!America (the “Employer”), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Research!America (the “Plan”) is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered as eligible under the Plan is currently one (1). In addition, the Employer maintains no other unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b).

Date: 8/24/07
By: [Signature]
Title: Secretary
(On Behalf of the Plan Administrator)



1101 King Street, Suite 520, Alexandria, VA 22314-2960



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