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

Name of Tax-Exempt Employer: Recording for the Blind & Dyslexic

Address of Tax-Exempt Employer: 20 Roszel Road, Princeton, NJ 08540

E.I.N.: 13-1659345

Top-Hat Statement

By Plan Administrator

Recording for the Blind & Dyslexic (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of RFB&D (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 10 (ten). No other top-hat plan is being maintained by the Employer.

Date: 11/05/07

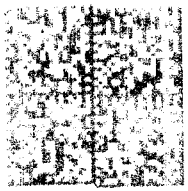
By: Alicia J. Carlin

Title: HR Administrator
(On Behalf of the Plan Administrator)



learning through listening

RECORDING FOR THE BLIND & DYSLEXIC
National Headquarters
20 Roszel Road
Princeton, NJ 08540



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