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December 7, 2007

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

Re: Easter Seals Arkansas 457(b) Plan

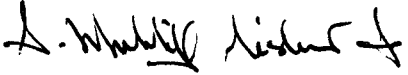
Dear Sir/madam:

In accordance with § 2520.104-23 of the Internal Revenue code, enclosed is a disclosure statement to report an unfunded plan which is being maintained by Easter Seals Arkansas for a select group of management and highly compensated employees.

Please stamp an additional copy of this disclosure statement as "Revised" and return it to me in the self-addressed stamped return envelope provided.

Thank you for your assistance in this matter. If you have questions or need any further information, please do not hesitate to let me know.

Sincerely yours,

  
 A. Wyckliff Nisbet, Jr.

AWNjr/eb

Enclosure  
 590681.1

07DEC17 AM 4:36

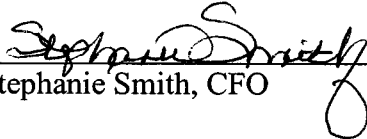
**STATEMENT AS REQUIRED BY REGULATION SECTION 2520.104-23  
FOR AN UNFUNDED PLAN MAINTAINED BY AN EMPLOYER FOR A  
SELECT GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES**

The undersigned Plan Administrator of the Easter Seals Arkansas 457(b) Plan, which is an unfunded plan maintained by Easter Seals Arkansas for a select group of management and highly compensated employees, for the purpose of satisfying the reporting and disclosure requirements of Regulation Section 2520.104-23 of the Department of Labor do hereby state as follows:

1. Name of Employer: Easter Seals Arkansas
2. Address of Employer: 3920 Woodland Heights Road  
Little Rock AR 72212
3. Employer ID No.: 71-0123680
4. I hereby declare that Easter Seals Arkansas maintains the Plan for the purpose of providing deferred compensation of a select group of management or highly compensated employees.
5. Number of such Plans: One
6. Number of Employees Participating in this Plan: One (1)
7. Effective Date of Plan: November 13, 2007

Plan Administrator:

Easter Seals Arkansas

By:   
Stephanie Smith, CFO

**STATEMENT AS REQUIRED BY REGULATION SECTION 2520.104-23  
FOR AN UNFUNDED PLAN MAINTAINED BY AN EMPLOYER FOR A  
SELECT GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES**

The undersigned Plan Administrator of the Easter Seals Arkansas 457(b) Plan, which is an unfunded plan maintained by Easter Seals Arkansas for a select group of management and highly compensated employees, for the purpose of satisfying the reporting and disclosure requirements of Regulation Section 2520.104-23 of the Department of Labor do hereby state as follows:

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Plan Administrator:

Easter Seals Arkansas

By:   
Stephanie Smith, CFO

