

**SPECIALIZED TREATMENT, EDUCATION
AND PREVENTION SERVICES, INC.**

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**Providing
Substance Abuse
Services for
Orange, Osceola,
Seminole and
Brevard Counties**

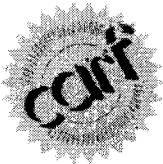
Administration
1033 N. Pine Hills Rd.
Suite 300
Orlando, FL 32808
Phone: 407.522.2144
Fax: 407.522.2148

**Residential Level II
(Serving Women)**
1991 S. Apopka Blvd.
Apopka, FL 32703
Phone: 407.884.2125
Fax: 407-814-6160

**Day
Treatment/Outpatient**
1033 N. Pine Hills Rd,
Suite 400
Orlando, FL 32808
Phone: 407.522.2144
Fax: 407.522.2148

**Day
Treatment/Outpatient**
803 A. North Fiske Blvd.
Cocoa, FL 32922
Phone: 321.637.7730
Fax: 321.639.5721

Website: www.flsteps.org



December 27, 2007

Secretary of Labor
Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: STEPS, Inc. Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the STEPS, Inc. Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

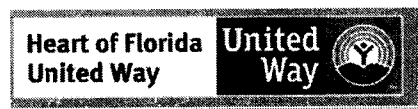
Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: STEPS, Inc, 1033 N. Pine Hills Road, Suite 300, Orlando, FL 32808
2. Employer's Employer Identification Number: 63-0836930
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there is one employee in such plan at this time.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

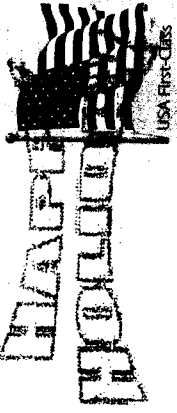

STEPS, Inc.
By: Eric Jones, President, Board of Directors



Specialized Treatment, Education
and Prevention Services Inc.
1033 N. Pine Hills Rd., suite #300
Orlando, Florida 32808

ORLANDO FL 328

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