



08 APR -1 PM 2:56

March 3, 2008

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

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section §2520.104-23(b) the undersigned provides the following information with respect to the plan:

1	Employer Name	Community Partnership for Child Development
2	Address	2330 Robinson Street Colorado Springs, Colorado 90804
3	EIN#	84-1071825
4	Name of Plan	Community Partnership for Child Development 457 Deferred Compensation Plan
5	Number of Plan(s)	1
6	# of Employees in Plan	1

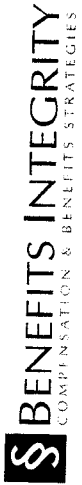
The undersigned declares that the employer described maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employee(s).

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Rena K. Breeding, CEBS, AIF®
 Third Party Administrator

Cc: Tracie Ainsworth, Community Partnership for Child Development
 Timothy Watson, Strategic Financial Partners



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