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A N G E L L

EBSA/PUBLIC DISCLOSURE

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The ANGELL Pension Group, Inc.
Actuaries, Consultants and Administrators for Employee Benefit Plans
10 Hemingway Drive
East Providence, Rhode Island 02915
Tel: 401.438.9250 · Fax: 401.438.7278
info@angellpensiongroup.com
www.angellpensiongroup.com

July 9, 2010

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: ResCare, Inc. Nonqualified Deferred Compensation Plan

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the ResCare, Inc. Nonqualified Deferred Compensation Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

A handwritten signature in black ink, appearing to read "Peter L. Karlson".

Peter L. Karlson, J.D., LL.M.
Vice President
General Counsel

PLK/tad
TOPHAT DOL LTR.DOC/13292-01

Enclosure

cc: John Hammond, *ResCare, Inc.*

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *ResCare, Inc.
9901 Linn Station Road
Louisville, KY 40223*

EIN of Employer: *61-0875371*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: *ResCare, Inc. Nonqualified Deferred Compensation Plan*

Date of Adoption of Plan: *March 19, 2010*

Number of Plans: *One (1)*

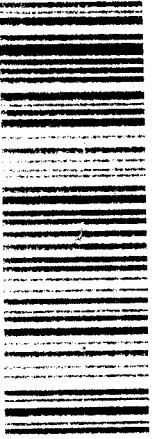
Number of Members of Plan: *Twenty-three (23)*

RESCARE, INC.

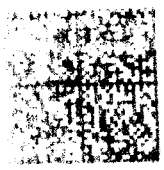
By: _____


Dated: _____
7/8/10

The ANCELL Education Group, Inc.
100 Cambridge Way
Lawrenceville, GA 30043



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