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 LAURIE M. BOYD
 ROBERT L. OST

August 9, 2012

CERTIFIED MAIL NO. 7006 0100 0001 6775 6071
 RETURN RECEIPT REQUESTED

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

Re: Nonqualified Plan

Dear Sir/Madam:

Effective July 1, 2012, Little Rock Christian Academy has adopted the Little Rock Christian Academy Supplemental Retirement Plan. The plan is an unfunded plan maintained for a select group of management and highly compensated employees. Pursuant to labor Reg. § 2520.104-23, we submit the following

1. Employer: Little Rock Christian Academy
 19010 Cantrell Rd.
 Little Rock, AR 72223

 TIN: 71-0750151
2. There is one plan. There is one (1) employee in the plan.

If you have any questions concerning this matter, please let me know.

Very truly yours,



Craig Westbrook
cwestbrook@artaxlaw.com

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 583A/TULLE/DIRECT

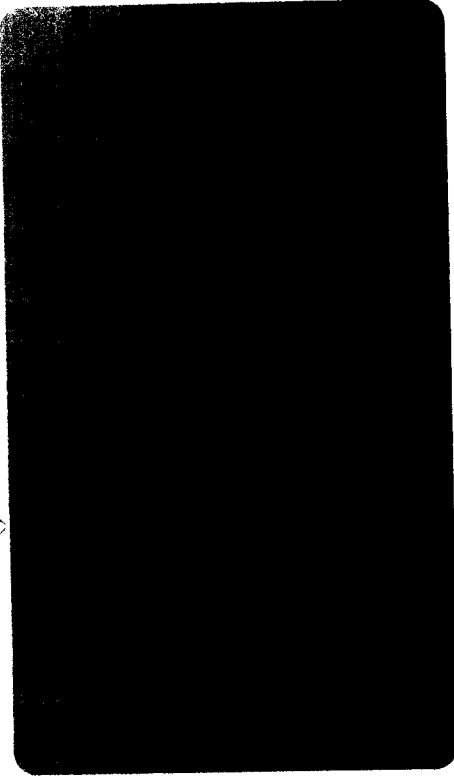
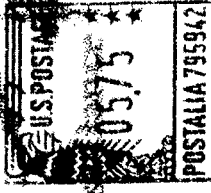
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