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May 6, 2013

Via Certified Mail
Return Receipt Requested
#70122210000216397362

Top-Hat Plan Exemption
PWBA
Room N-5644
UNITED STATES DEPARTMENT OF LABOR
200 Constitution Avenue, NW
Washington, District of Columbia 20210

**RE: ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT FOR UNFUNDED
NONQUALIFIED DEFERRED COMPENSATION PLANS FOR CERTAIN SELECTED
EMPLOYEES**

**FOUNDATION FOR EXCELLENCE IN EDUCATION, INC. ELIGIBLE 457(b) PLAN
FOUNDATION FOR EXCELLENCE IN EDUCATION, INC. INELIGIBLE 457(f) PLAN**

Dear Sir or Madam:

On behalf of Foundation for Excellence in Education, Inc. (the "Employer"), and in accordance with Department of Labor Regulation §2520.104-23, as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded plans for a select group of management or highly compensated employees, please find enclosed a statement for each of the Employer's Internal Revenue Code §457 plans, stating the Employer's name, address, identification number and a statement that each plan is for a select group of management or highly compensated employees, the number of such plans maintained by the Employer, and the number of employees in each of the plans:

1. Top-Hat Exemption Statement for the Foundation for Excellence in Education, Inc. Eligible 457(b) Plan; and
2. Top-Hat Exemption Statement for the Foundation for Excellence in Education, Inc. Ineligible 457(f) Plan.

Please acknowledge receipt of these notices by stamping or signing the enclosed copies of these notices and returning it to me in the enclosed envelope. All questions regarding this matter should be directed to the undersigned.

Respectfully Submitted,


SANDRA ZABIELINSKI GREEN

SZG/
Enclosures (2)
cc: Carrie Anne M. Jenkins, Chief Financial Officer

TOP-HAT PLAN EXEMPTION STATEMENT

Top-Hat Plan Exemption
PWBA
Room N-5644
UNITED STATES DEPARTMENT OF LABOR
200 Constitution Avenue, NW
Washington, District of Columbia 20210

Employer Name: FOUNDATION FOR EXCELLENCE IN EDUCATION, INC. (THE "EMPLOYER").

Address: 215 SOUTH MONROE STREET, SUITE 130; TALLAHASSEE, FLORIDA 32301.

Employer EIN: 26-0615175.

Name of Plan: FOUNDATION FOR EXCELLENCE IN EDUCATION, INC. ELIGIBLE 457(B) PLAN.

Number of Plans: THE EMPLOYER MAINTAINS TWO (2) INTERNAL REVENUE CODE ("IRC") §457 PLANS - ONE IRC §457 (F) PLAN AND THE ABOVE-STATED IRC §457(B) PLAN.

The Plan is maintained for a select group of management or highly compensated employees.

Number of Employees in Plan: ONE (1).

TOP-HAT PLAN EXEMPTION STATEMENT

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Room N-5644
UNITED STATES DEPARTMENT OF LABOR
200 Constitution Avenue, NW
Washington, District of Columbia 20210

Employer Name: FOUNDATION FOR EXCELLENCE IN EDUCATION, INC. (THE "EMPLOYER").

Address: 215 SOUTH MONROE STREET, SUITE 130; TALLAHASSEE, FLORIDA 32301.

Employer EIN: 26-0615175.

Name of Plan: FOUNDATION FOR EXCELLENCE IN EDUCATION, INC. INELIGIBLE 457(F) PLAN (THE "PLAN").

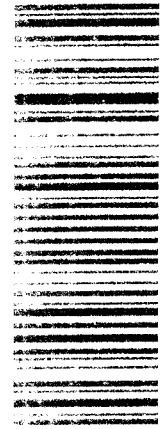
The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: THE EMPLOYER MAINTAINS TWO (2) INTERNAL REVENUE CODE ("IRC") §457 PLANS - ONE IRC §457 (B) PLAN AND THE ABOVE-STATED IRC §457(F) PLAN.

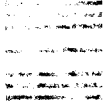
Number of Employees in the Plan: ONE (1).

JONATHAN H. GREEN
ASSOCIATES, P.A.

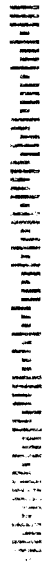
755 BRICKELL PLAZA, SUITE 700, MIAMI, FL 33131



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PERMIT NO. 3013
MAY 06 2012
MIAMI, FL 33131



Top-Hat Plan Exemption
PWBA, Room N-5644
UNITED STATES DEPARTMENT OF LABOR
200
Constitution Ave NW
Washington DC 20210-0001