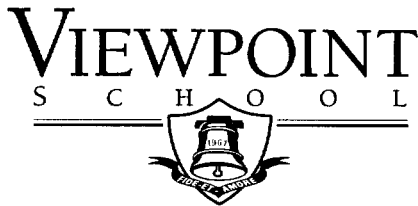


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U.S. DEPT. OF LABOR  
EOPBA/PUBLIC DISCLOSURE  
05 SEP -7 PM 2:30

**Reed Chandler Tew**  
Chief Financial Officer



August 30, 2005

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington D.C. 20210

Dear Sir or Madam,

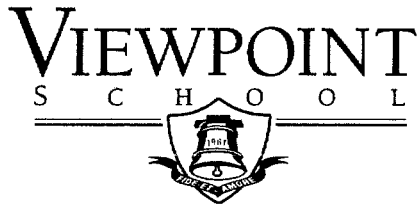
I am submitting the enclosed Top-Hat Statement following the adoption on July 1, 2005 of a 457(b) plan by the Viewpoint Educational Foundation.

Please contact me should you have any questions or require additional plan documentation.

Sincerely,

Chad Tew  
Chief Financial Officer

Robert J. Dworkoski, Ph. D.  
Headmaster



Name of Tax-Exempt Employer: Viewpoint Educational Foundation


Address of Tax-Exempt Employer: 23620 Mulholland Highway  
Calabasas, California 91302

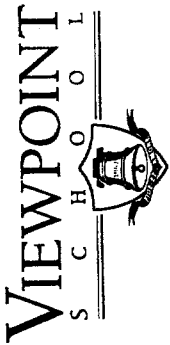
E.I.N.: 95-2242261

Top-Hat Statement

By Plan Administrator

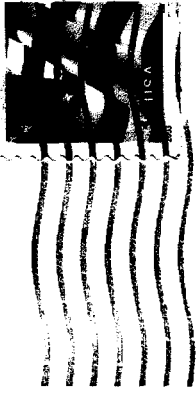
Viewpoint Educational Foundation (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Viewpoint School (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is two (2). In addition, the Employer maintains one (1) unfunded, nonqualified deferred compensation [457(f)] arrangement with one key executive employee.

Date: August 17, 2005  
By:   
Title: Tim Geckle  
Treasurer  
(On Behalf of the Plan Administrator)



23620 Mulholland Highway  
Calabasas, CA 91302-2097

C.Tew



Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington D.C. 20210

