

U.S. DEPT. OF LABOR
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LAW OFFICES OF
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September 13, 2005

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

Re: Deferred Compensation Plan for Select Management or Highly Paid Employees
Reporting Exemption Registration - DOL Reg §2520.104-23(b)(1)

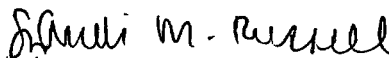
The undersigned employer maintains the plan described in this letter primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Copies of plan documents for the plan will be provided to the Department of Labor upon request.

The deferred compensation plan listed below provides benefits which are either: (a) paid as needed solely from the general assets of the company or (b) provided exclusively through insurance contracts, the premiums for which are paid directly by the employer from its general assets, issued by an insurance company or similar organization qualified to do business in a state.

Name of Employer: Out-of-Door Academy
Tax Identification Number: 59-1731857
Address of Employer: 444 Reid Street
Sarasota, FL 34242
Name of Plan: Out of Door Academy 457(b) Plan
Number of Employees in Plan: 1

This letter represents registration for the reporting exemption under DOL Reg §2520.104-23(b)(1).

Respectfully submitted,



Sandi M. Russell

cc: Angel Cappar

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