

ResCare

10140 Linn Station Road
Louisville, Kentucky 40223-3813

phone: 502.394.2100
fax: 502.394.2206

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BY LEGAL SERVICES

December 28, 2005

The School District of Palm Beach County, Florida
Educational Services Center
3300 Forest Hill Boulevard
West Palm Beach, FL 33406
Attn: Blair Littlejohn III, Senior Counsel, Legal Services

Re: Sale by ACS State & Local Solutions, Inc. of its Workforce and Community Solutions line of business to Arbor E&T, LLC.

Dear Mr. Littlejohn:

In connection with the sale by ACS State & Local Solutions, Inc. ("ACS") of its Workforce and Community Solutions line of business to Arbor E&T, LLC ("Arbor"), ACS and Arbor have requested that the School Board of Palm Beach County consent to the pending assignment and assumption of ACS's existing contract with the School Board to Arbor. Arbor is a wholly-owned subsidiary of Res-Care, Inc. ("ResCare"), which is a publicly-traded corporation, and you have requested additional information about those entities that own 5% or more of the securities of ResCare.

Based upon information contained in filings with the Securities and Exchange Commission (the "Commission"), there are four such entities: (i) Onex Corporation; (ii) FMR Corporation; (iii) Dimensional Fund Advisors, Inc.; and (iv) Bank of America Corporation. Under the federal securities laws and the rules of the Commission, a person is required to publicly disclose certain information in filings with the Commission if that person is the beneficial owner of 5% or more of the securities of a public company.

Three of the entities mentioned above are mutual funds or other institutional investors who file a "Schedule 13G," (1) providing detailed information about its own affiliates and controlling entities and (2) affirmatively certifying that they have acquired ResCare's securities "in the ordinary course of [their] business and not with the purpose nor with the effect of changing or influencing the control of" ResCare.

The fourth entity mentioned above, Onex Corporation, files a "Schedule 13D" providing detailed information about (1) its own affiliates and controlling entities and (2) any plans or proposals it has which relate to the exercise of control of ResCare by means of its 5% ownership.

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Copies of the required filings by the four entities noted above with respect to ResCare's securities are enclosed herein for your review as Appendices A-D.

This information should adequately address any questions you may have concerning the entities that own 5% or more of ResCare. However, if you have any additional questions concerning ResCare, please feel free to contact me at (502) 394-2384 or our outside counsel, Lance S. Bell, at (502) 568-0370.

Sincerely,

A handwritten signature in cursive script that reads "Mary D. Peters".

Mary D. Peters
Associate General Counsel

Enclosures