

COVINGTON & BURLING

1201 PENNSYLVANIA AVENUE, N. W.

P.O. BOX 7566

WASHINGTON, D.C. 20044-7566

(202) 662-6000

TELEFAX: (202) 662-6291

TELEX: 89-593 COVLI WSHI

CABLE: COVLING

LECONFIELD HOUSE

CURZON STREET

LONDON W1Y 8AS

ENGLAND

TELEPHONE: 44-171-495-5655

TELEFAX: 44-171-495-3101

BRUSSELS CORRESPONDENT OFFICE

44 AVENUE DES ARTS

BRUSSELS 1040 BELGIUM

TELEPHONE: 32-2-512-9890

TELEFAX: 32-2-502-1598

JOHN M. VINE

DIRECT DIAL NUMBER

(202) 662-5392

November 18, 1996

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration

Room N-5644

U.S. Department of Labor

200 Constitution Avenue, N.W.

Washington, D.C. 20210

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Ladies and Gentlemen:

On behalf of The Sidwell Friends School, and in accordance with 29 C.F.R. § 2520.104-23, which prescribes an alternative method of compliance with the reporting and disclosure requirements imposed by Part 1 of Title I of ERISA for certain unfunded pension plans, we hereby provide the following information:

Employer Name, Address and EIN:

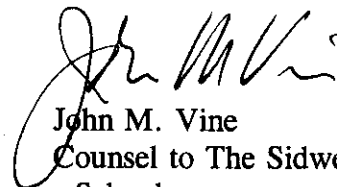
The Sidwell Friends School
3825 Wisconsin Avenue, N.W.
Washington, D.C. 20016

EIN: 53-0196519

Declaration:

The Sidwell Friends School maintains 2 plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Each plan covers 1 employee.

Respectfully submitted,



John M. Vine
Counsel to The Sidwell Friends
School