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Date

Secretary of Labor  
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

**RE:**

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the LINCOLN ACADEMY PLAN (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: *LINCOLN ACADEMY  
81 ACADEMY HILL  
NEWCASTLE, ME 04553*
2. Employer's employer Identification Number: *01-0219126*
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there are *(insert number)* employees in such plan at this time.

Pursuant to Regulations Section 2520.104-23(b)(2), the employer will provide Plan documents, if any, to the Secretary of labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

*LINCOLN ACADEMY BOARD OF TRUSTEES*

By: *Howard Ryder*  
Name  
*Head of School*  
Title



VALIC Financial Advisors, Inc.  
450 Headquarters Plaza  
Morristown, NJ 07960

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