



This Sample Top-Hat Statement is to be Used Solely as a Guide for the Tax-Exempt Employer's Attorney.

Name of Tax-Exempt Employer: The Learning Center for Deaf Children, Inc.

Address of Tax-Exempt Employer: 848 Central Street

Framingham, MA 01701

E.I.N.: 23-7064431

Top-Hat Statement

By Plan Administrator

The Learning Center for Deaf Children, Inc. (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of the Employer (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 6. In addition, the Employer, maintains 0 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 0.

Date: 6/3/03

By: *Michael J. Bello*  
Michael J. Bello

Title: President & Executive Director  
 (On Behalf of the Plan Administrator)



JEFFREY M. FREEDMAN

July 15, 2003

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Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20201

Re: The Learning Center for Deaf Children, Inc.

Gentlemen:

Attached for filing is a Top Hat Statement on behalf of The Learning Center for Deaf Children, Inc. I would appreciate it if you would file the document and stamp the copy which is enclosed and return the copy to the undersigned.

I thank you for your assistance.

Very truly yours,

BROWN RUDNICK BERLACK ISRAELS, LLP

By:   
Jeffrey M. Freedman

JMF/alg  
Enclosure

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The attached sample top-hat statement is to be used solely as a guide for the tax-exempt employer's attorney in connection with its 457(b) plan.

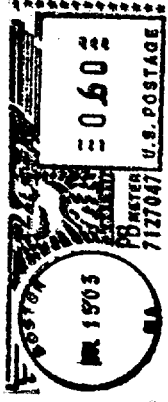
A statement should be filed on a one-time basis within 120 days following adoption of the plan. The statement should be filed with the Department of Labor at the following address:

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, D.C. 20210

JMF

**BR** BROWN  
**RI** RUDNICK  
BERLACK  
ISRAELS LP

One Financial Center  
Boston, Massachusetts 02111



Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20540

