

2520042390335

Harvard-Westlake School
3700 Coldwater Canyon
North Hollywood, California
9160400-0037

March 6, 1997

Certified Mail; Return Receipt Requested

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

Dear Sir or Madam:

Pursuant to Department of Labor Reg. § 2520.104-23, we hereby advise you that Harvard-Westlake School (the "Employer") has entered into a deferred compensation agreement (the "Agreement") with an employee which may constitute an "employee benefit plan" within the meaning of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

The Employer's offices are located at 3700 Coldwater Canyon, North Hollywood, California, 91604-0037, and the Employer's federal employer identification number is 45-1644019

The Agreement is maintained primarily for the purpose of providing deferred compensation for an employee who is a member of a select group of management or highly compensated employees of the Employer. As of this date the Agreement covers only one employee.

Pursuant to Section 104(a)(1) of ERISA, we hereby agree to provide you with copies of the Agreement upon your written request.

Very truly yours,

Harvard-Westlake School

 as CFO

By