

2520043381121

Name of Tax-Exempt Employer: Darlington School

Address of Tax-Exempt Employer: 1014 Cave Spring Road
Rome, GA 30161

E.I.N.: 58-0566169

Top-Hat Statement

By Plan Administrator

Darlington School (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Darlington School (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 10. In addition, the Employer, maintains 1 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 1.

Date: _____

By: _____

Title: _____
(On Behalf of the Plan Administrator)

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-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210



Darlington School

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue
Washington, D.C. 20210

Dear Mr. Secretary,

This corporation currently has established effective July 1, 2004, the Darlington School Section 457(b) Savings Plan primarily established and maintained for the purpose of providing a plan of deferred compensation of certain highly compensated employees. The number of employees eligible to participate in the Plan is ten. The pertinent employer data is as follows:

Employer: Darlington School
1014 Cave Spring Road
Rome, GA 30161

Employer Identification Number: 58-0566169

This statement is filed under authority of Labor Regulations Section 2520.104-23(b).

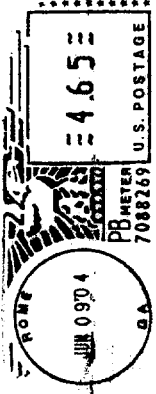
Please acknowledge receipt of the copy of this letter which is enclosed and return the same to the undersigned at Darlington School.

Robert O. Rogers
Plan Administrator

Enclosure



7001 1940 0007 9986 7185



Darlington School

1014 CAVE SPRING ROAD
ROME, GEORGIA 30161-4700
(706) 235-6051

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