



2520043381530

Name of Tax-Exempt Employer: Detroit Country Day School
Address of Tax-Exempt Employer: 22305 W. Thirteen Mile Road
Beverly Hills, MI 48025-4435
E.I.N.: 38-1359251

Top-Hat Statement

By Plan Administrator

Detroit Country Day School (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Detroit Country Day 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 nine (9). In addition, the Employer, maintains no other unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b).

Date: 10/24/03

By: Valerie McSpencer

Title: Director of Finance
(Director of Finance)

George Han
HEADMASTER



D E T R O I T C O U N T R Y D A Y S C H O O L

22305 WEST THIRTEEN MILE ROAD, BEVERLY HILLS, MICHIGAN 48025-4435
(248) 646-7717 • Fax (248) 646-2458 • vgreiner@dcds.edu
www.dcds.edu

Valerie M. Greiner
Director of Finance

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

August 17, 2004

Attached is the Top Hat Declaration Statement for Detroit Country Day School's 457B plan (EIN 38-1359251). We apologize for the late filing. Please see the attached letter from TIAA-CREF which explains the reason for the late filing. If there are any questions, please contact me.

Respectfully,

A handwritten signature in cursive script that reads "Valerie M. Greiner".

Valerie M. Greiner



2000 Town Center Suite 2000
Southfield MI 48075-1120
800 842 2044

Paul W. Weber
A Registered Representative of
TIAA-CREF Individual &
Institutional Services, LLC.

August 16, 2004

Ms. Valerie M. Greiner
Director of Finance
Detroit Country Day School
22305 West Thirteen Mile Rd.
Beverly Hills, MI 48025-4435

Dear Valerie:

Attached is the original Top-Hat Statement for the 457(b) Deferred Compensation Plan of Detroit Country Day School, signed and dated October 24, 2003.

The document is supposed to be filed by the institution within 120 days following the adoption of the plan. Due to a misunderstanding; I inadvertently accepted the originals from you with the Adoption Agreement and Plan Document last October.

As the document has not yet been filed with Department of Labor, you should file it now. The delay in filling does not affect the status of the plan as an eligible 457(b) plan. The statement should be sent to 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

TIAA-CREF cannot provide tax or legal advice therefore contents of this letter are to be used for informational purposes only. I apologize for any inconvenience this has caused. If you have any questions please contact me directly at 248-351-1410.

Sincerely,

Paul W. Weber
Senior Institutional Consultant

cc: Elaine Immerman, Senior Counsel, TIAA-CREF

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DETROIT COUNTRY DAY SCHOOL
 22905 WEST THIRTEEN MILE ROAD
 BEVERLY HILLS, MICHIGAN 48025-4435
 ADDRESS SERVICE REQUESTED

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