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Date 12/1/04

Pension and Welfare Benefits Administration

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: The Riverview School Non-Qualified Section 457(b) Deferred Compensation Plan

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 Riverview School Section 457(b) Deferred Compensation Plan. The undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I 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:

Name and Address of Employer -

The Riverview School
551 Route 6A
East Sandwich, MA 02537

1. Employer's Employer Identification Number - 042240919
2. 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.
4. The Employer hereby states that the Plan is expected to cover one employees.

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,

The Riverview School.

By: *William G. McKelvey*
Print Name: William G. McKelvey

Print Title: Chairman, Board of Trustee

Date: 12-1-04

