

BLACK McCUSKEY SOUERS & ARBAUGH

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U.S. DEPT. OF LABOR
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October 22, 2001

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room 5644, U.S. Department of Labor
2000 Constitution Avenue N.W.
Washington, D.C. 20200

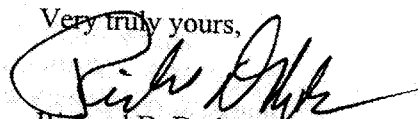
Dear Sir/Madam:

Name of Employer: Canton Country Day School
Address of Employer: 3000 Demington Ave. n.W.
Canton, Ohio 44708
Employer ID Number: 34-0938702

The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

There is only one (1) Plan adopted by the employer covering one (1) employee..

Very truly yours,



Richard D. Dodez

RDD:skc

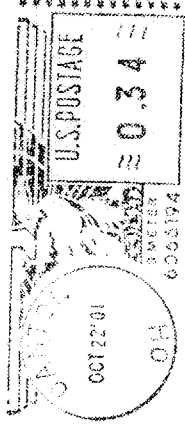
cc: Canton Country Day School

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TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS
ADMINISTRATION
ROOM 5644, U.S. DEPARTMENT OF LABOR
2000 CONSTITUTION AVENUE N.W.
WASHINGTON, D.C. 20200

