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Via Certified/Return Receipt

December 22, 2005

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

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RECEIVED

Re: Top-Hat Statement

Gentlemen:

Please find our Top Hat Statement and pertinent information below.

Name of Tax-Exempt Employer: Applewild School Incorporated

Address of Tax-Exempt Employer: 120 Prospect Street, Fitchburg, MA 01420

EIN: 04-2225643

Top-Hat Statement

By Applewild School Incorporated (Plan Administrator)

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

Date: December 22, 2005

By: David J. Wood, Director of Finance & Operations

Title: Director of Finance & Operations
(On Behalf of Applewild School Incorporated (Plan Administrator))

Applewild School

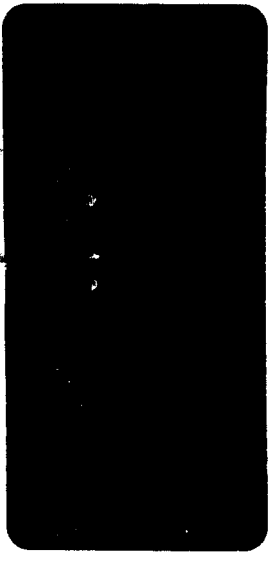
120 Prospect Street
Fitchburg, MA 01420
Tel. 978-342-6053
Fax 978-345-5059

www.applewild.org

CERTIFIED MAIL™



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RETURN RECEIPT
REQUESTED



School

Street
1setts 01420

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