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06 JAN 27 AM 11:57

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January 20, 2006

CERTIFIED MAIL – 7004 2510 0005 4846 1340
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

**Re: McDonogh School, Incorporated 457(b) Plan and
McDonogh School, Incorporated 457(f) Plan**

06 JAN 27 AM 11:57

Dear Sir/Madam:

The employer listed below maintains a 457(b) and a 457(f) Plan that are governed by Section 409A of the Internal Revenue Code of 1986, as amended (the "Code"). These Plans are top hat plans and are subject to the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA"). We are submitting this filing pursuant to 29 CFR 2520.104-23 so that the Plans will have timely satisfied the alternative reporting and disclosure requirements of ERISA.

The information required to be reported by ERISA is as follows:

Employer Name and Address: McDonogh School, Incorporated
8600 McDonogh Road
Owings Mills, MD 21117-1009

Employer Identification No: 52-6001577

Primary Purpose of the Plan: The primary purposes of the Plans are to provide deferred compensation to a select group of management or highly compensated employees.

Type of Plan: The Plans constitute top hat plans that are governed by Code Section 409A.

Top Hat Plan Exemption
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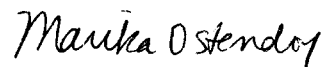
Number of Such Plans Maintained by the Employer:	
457(b)	1
457(f)	1

Number of Employees Covered by the 457(b) and 457(f):	1
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The employer agrees to provide the plan documents to the Secretary upon request as required by Section 104(a)(1) of ERISA.

If we can provide you with any additional information, please do not hesitate to contact me.

Very truly yours,



Marika M. Ostendorf

MMO/kd

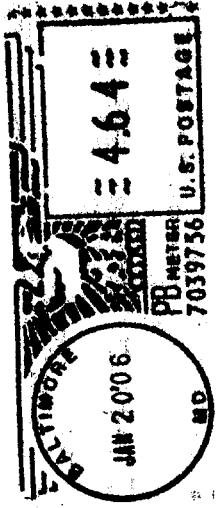
cc: Mr. Larry Johnston

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