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U.S. DEPT. OF LABOR
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June 13, 2006

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**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Re: King & Low-Heywood Thomas School
Head of School Incentive and Deferral Plan

Dear Sir or Madam:

Please be advised that on May 25, 2006, King & Low-Heywood Thomas School (the "School") approved and became the sponsor of the above-referenced plan (the "Plan"), which was effective July 1, 2005. Under Section 104(a)(3) of the Employee Retirement Income Security Act ("ERISA"), we intend that this letter satisfy the disclosure requirements applicable to the Plan under Part 1 of Title I of ERISA (in accordance with 29 C.F.R. §2520.104-23).

The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. There is currently one (1) employee eligible for Plan participation. There are currently no other employees eligible for Plan participation. Plan benefits are payable from the general assets of the School.

As required by Section 104(a)(1) of ERISA, relevant documents will be provided to you upon your request to the School, care of the Head of School Incentive and Deferral Plan Administrator, at the following address: 1450 Newfield Avenue, Stamford, CT 06905. The School's employer identification number is 06-1229222.

If you have any questions, please do not hesitate to contact me.

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Best regards,



Eric R. Keller
of PAUL, HASTINGS, JANOFSKY & WALKER LLP

cc: Frederick J. Sievert, Member of the Board of Trustees, King & Low - Heywood
Thomas School

