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Saint David's School

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CERTIFIED MAIL
RETURN RECEIPT REQUESTED

January 24, 2007

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top-Hat Plan Exemption

Dear Sir/Madam:

The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements regarding nonqualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Saint David's School
2. Employer Address: 12 East 89th Street, New York, N.Y. 10128
3. Employer EIN: 13-1655283
4. The Saint David's School Deferred Compensation Plan, adopted effective July 1, 2006, is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 2
6. Number of Eligible Employees: 1

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA. If you require any additional information, please feel free to contact our counsel, Susan E. Bernstein, Esq. at (212) 756-2056, or the undersigned.

Respectfully,

John J. Sproule
Director of Finance

10308328.1

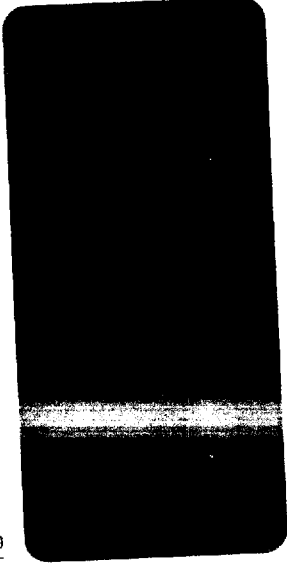
12 EAST 50TH STREET, NEW YORK, N.Y. 10128-0078



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