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June 5, 2007

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, D.C. 20210

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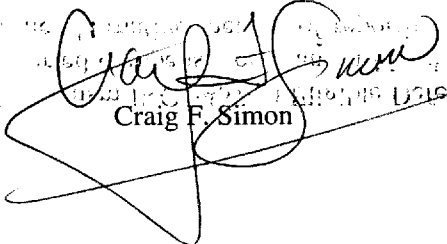
Dear Sir or Miss:

Anderson Center For Autism established the Anderson Center For Autism IRC §457(b) Eligible Deferred Compensation Plan (the "Plan"), an unfunded, nonqualified, "top hat" deferred compensation plan on March 22, 2007. This statement is submitted for the purpose of complying with the alternative method of reporting and disclosure under 29 CFR Section 2520.104-23.

1. Name and Address of Employer: The name of the Employer is Anderson Center For Autism and its address is 4885 Route 9, P.O. Box 367, Staatsburg, New York 12580-0367.
2. Employer's Identification Number: The Employer's federal employer tax identification number is 14-1598279.
3. Employer Declaration: The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of its management or highly compensated employees.
4. Number of Plans / Employees Covered: Anderson Center For Autism IRC §457(b) Eligible Deferred Compensation Plan (the "Plan") covers nine (9) employees and is one of two "top hat" plans maintained by the Employer. The Employer also maintains the Anderson School Supplemental Executive Retirement Plan (an IRC §457(f) ineligible deferred compensation plan) which covers four (4) employees (all of whom also participate in the Plan).

Please acknowledge receipt of this filing by date-stamping the enclosed photocopy of this letter and returning it to me in the addressed stamped envelope provided for your convenience. Thank you.

Very truly yours,


Craig F. Simon

cc : William J. Wilson / Anderson Center For Autism

*Craig F. Simon
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11 Van Buren Court
Highland Mills, New York 10930*

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