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Via Certified Mail – Return Receipt Requested

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-1513
United States Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210

Re: Saint Mary's School – Top Hat Exemption

To Whom It May Concern:

In compliance with 29 C.F.R. § 2520.104-23, the undersigned Employer provides the following information:

The Employer maintains a plan primarily for the purpose of providing unfunded deferred compensation for a select group of management or highly compensated employees. There is presently one Plan covering one employee. Other employees may be eligible in the future.


Employer Name and Address:

Saint Mary's School
900 Hillsborough Street
Raleigh, NC 27603

Employer's Employer Identification Number: 56-0532314

The Employer will provide plan documents to the Secretary of Labor upon request.

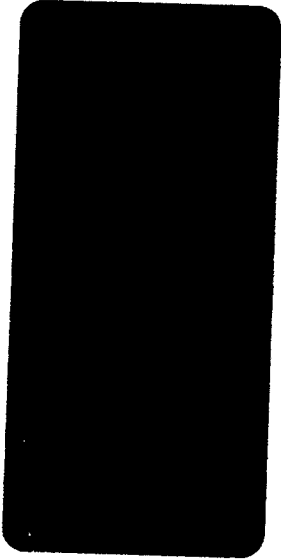
Sincerely yours,



John F. Nash
Chairman of the Board
Saint Mary's School

Cc: Richard A. Rogers, Jr.

E. NAGIT
536 Hertford St.
Raleigh, N.C. 27609



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