

CRANBROOK

ACADEMY OF ART
ART MUSEUM
BROOKSIDE LOWER SCHOOL
CRANBROOK KINGSWOOD MIDDLE SCHOOL
CRANBROOK KINGSWOOD UPPER SCHOOL
INSTITUTE OF SCIENCE

380 Lone Pine Road
Mail Correspondence to:
P O Box 801
Bloomfield Hills
Michigan 48303.0801
U S A

Office 248 645. 3161
Fax 248 645. 3014

**HUMAN
RESOURCES**

November 20, 2008

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

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Dear Sir or Madam:

Cranbrook Educational Community hereby supplies the following information pursuant to Department of Labor Regulation §2520.104-23:

- A. Name and Address of Employer:
Cranbrook Educational Community
P.O. Box 801
39221 Woodward Avenue
Bloomfield Hills, MI 48303-0801
- B. Employer Identification Number: 38-2015048
- C. Cranbrook Educational Community maintains the Cranbrook Educational Community Eligible Section 457 Plan for a select group of its highly compensated executive and administrative level employees. Approximately 40 employees may participate in this Plan. As it is a new plan effective October 1, 2008, no one has enrolled at this time.

It is our understanding that this letter fulfills our notification obligations under the Employee Retirement Income Security Act of 1974 in lieu of an annual filing requirement.

Please feel free to call me at (248) 645-3165 between the hours of 9:00 a.m. and 5:00 p.m. EST if you have any questions.

Very truly yours,

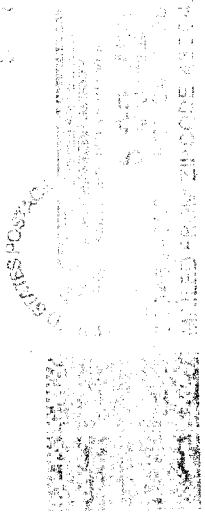


Beth Beadle
Cranbrook Educational Community

P.O. Box 801
Bloomfield Hills
Michigan 48303,0801
USA

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07/27/2001