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COUNSELORS AT LAW

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January 15, 2009

**VIA CERTIFIED MAIL**

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

Re: Cobb School Montessori, Inc. Deferred Compensation Plan for Mary Lou Cobb

Dear Secretary:

As legal counsel to The Cobb School Montessori, Inc. (the "School"), I hereby file this notice in accordance with DOL Regulation §2520.104-23 that the School has established the above-referenced Plan, effective January 9, 2009, and the School will, as the Plan Administrator, utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") as set forth in that Regulation.

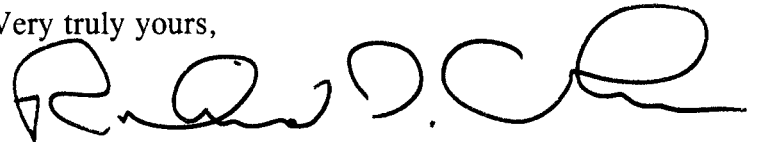
Pursuant to DOL Reg. § 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: The Cobb School Montessori, Inc.  
112 Sand Hill Road  
Simsbury, CT 06070
2. Employer's Tax Identification Number: 06-0964699

3. The School hereby states that it maintains the Plan primarily for the purpose of providing deferred compensation to the School's Head of School who is a member of a select group of management or highly compensated employees. The Plan is available to the Head of School only.

Pursuant to DOL Reg. § 2520.104-23(b)(2), the Employer will provide the document governing the Plan to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

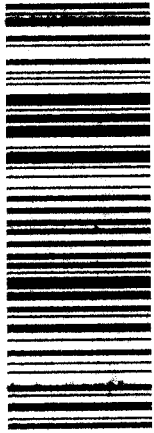
Very truly yours,

A handwritten signature in black ink, appearing to read "Richard I. Cohen". The signature is fluid and cursive, with a large initial "R" and a distinct "I." before the last name.

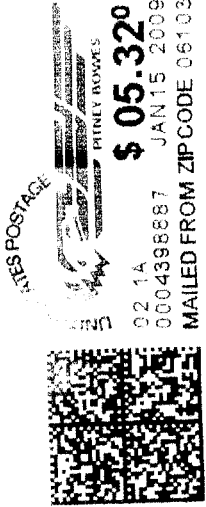
Richard I. Cohen

RIC:cam

cc: Beth Rumsey  
Hugh Mallon



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