

ROBINSON &amp; COLE LLP

EBSA/PUBLIC DISCLOSURE

2010 JAN -5 AM 10: 38

BRUCE B. BARTH

280 Trumbull Street  
 Hartford, CT 06103-3597  
 Main (860) 275-8200  
 Fax (860) 275-8299  
 bbarth@rc.com  
 Direct (860) 275-8267

December 28, 2009

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

**Re: Employer: Kingswood-Oxford School, Inc.**  
**170 Kingswood Road**  
**West Hartford, CT 06119**

**EIN: 06-0646688**

**Plans: Kingswood-Oxford School 457(b) Plan**  
**Kingswood-Oxford School 457(f) Plan**

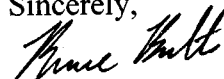
Dear Sir/Madam:

This letter is intended to meet the alternative method of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, as set forth at 29 C.F.R. § 2520.104-23, for pension plans for a select group of management or highly compensated employees.

Kingswood-Oxford School, Inc. has adopted the Kingswood-Oxford School 457(b) Plan and the Kingswood-Oxford School 457(f) Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plans each cover one (1) employee.

These two plans are the only plans of this type sponsored by Kingswood-Oxford School, Inc.

Sincerely,



Bruce B. Barth

cc: Colleen Woerlen



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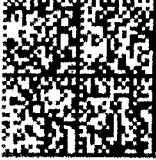
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