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A N G E L L

EBSA/PUBLIC DISCLOSURE

2011 JAN 24 PM 1:49

January 21, 2011

The ANGELL Pension Group, Inc.
Actuaries, Consultants, and Administrators for Employee Benefit Plans
88 Boyd Avenue
East Providence, Rhode Island 02914
Tel: 401.438.9250 Fax: 401.438.7278
info@angellpensiongroup.com
www.angellpensiongroup.com

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: Brookwood School 457(b) Plan

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Brookwood School 457(b) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Peter L. Karlson'.

Peter L. Karlson, J.D., LL.M.
Vice President
General Counsel

PLK/tad
TOPHAT DOL LTR.DOC/13241-02

Enclosure

cc: Tom Murphy, *Brookwood School*

REPORTING AND DISCLOSURE STATEMENT
TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Brookwood School*
One Brookwood Road
Manchester, MA 01944

EIN of Employer: *04-2227413*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: *Brookwood School 457(b) Plan*

Date of Adoption of Plan: *December 15, 2010*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

BROOKWOOD SCHOOL

By:  _____

Dated: *1/11/11* _____



A N G E L L

EBSA/PUBLIC DISCLOSURE
2011 JAN 24 PM 1:47

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CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: Brookwood School 457(f) Plan

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Brookwood School 457(f) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

A handwritten signature in black ink, appearing to read "Peter L. Karlson".

Peter L. Karlson, J.D., LL.M.
Vice President
General Counsel

PLK/tad
TOPHAT DOL LTR.DOC/13241-03

Enclosure

cc: Tom Murphy, *Brookwood School*

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Brookwood School
One Brookwood Road
Manchester, MA 01944*

EIN of Employer: *04-2227413*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: *Brookwood School 457(f) Plan*

Date of Adoption of Plan: *December 15, 2010*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

BROOKWOOD SCHOOL

By:  _____

Dated: *1/11/11* _____