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EBSA/PUBLIC DISCLOSURE

2011 FEB 14 PM 1:23

February 8, 2011

BY CERTIFIED MAIL
NO. 7009 1680 0002 3943 3065
RETURN RECEIPT REQUESTED

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: The Churchill School and Center 457(b) Non-qualified Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that with respect to The Churchill School and Center Section 457(b) Nonqualified Deferred Compensation Plan (the "Plan"), the undersigned intends to 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, as amended ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: The Churchill School and Center,
301 East 29th Street, New York, NY 10016;
2. Employer's Employer Identification Number: 13-2722983;
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for select management or highly compensated employees within the meaning of Sections 201(2), 301(a)(3) and 401(a) of ERISA. Effective January 1, 2011, there will be six employees participating in the Plan; and

THE CHURCHILL SCHOOL AND CENTER
301 East 29th Street New York, New York 10016
Tel: 212 722 0610 Fax: 212 722 1387

4. The Employer hereby states that as of the date of this letter, it maintains two other plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A 457(b) plan and a 457(f) plan were established in 2008 for the former Head of School and there are no additional participants in those plans.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

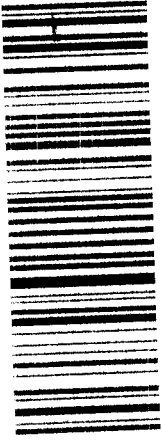
Very truly yours,

A handwritten signature in black ink, appearing to read 'M. Devine', with a long horizontal flourish extending to the right.

Michael Devine
Chief Financial Officer



THE CHURCHILL SCHOOL AND CENTER
301 East 29th Street
New York, NY 10016



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