

G A R D E N

A C A D E M Y

EBSA/PUBLIC DISCLOSURE

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2011 FEB 28 PM 1:36

February 8, 2011

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

Re: Top Hat Plan Exemption

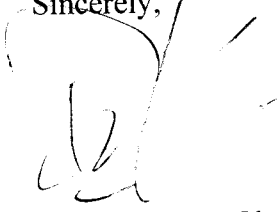
Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part I of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Garden Academy
2. Employer Address: 276 Parker Avenue, PO Box 188, Maplewood, NJ 07040
3. Employer EIN: 20-0462154
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One (1)
6. Number of Employees in each Plan(s): One (1)

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

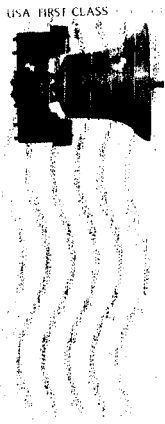
Sincerely,



David Sidener, Ph.D., BCBA-D  
Director

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