



ANGELL

The ANGELL Pension Group, Inc.  
Actuaries, Consultants, and Administrators for Employee Benefit Plans  
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East Providence, Rhode Island 02914  
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June 26, 2012

**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

ESSA/PUBLIC/0801/0001  
2012 JUL -2 PM 4:32

**Re: *The Pingree School, Inc. 457(b) Plan***

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the The Pingree School, Inc. 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,

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

PLK/tad  
TOPHAT DOL LTR.DOC/12907-03

Enclosure

cc: Mr. Jock Burns, *The Pingree School, Inc.*

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

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Name and Address of Employer: *The Pingree School, Inc.*  
*537 Highland Street*  
*South Hamilton, MA 01982*

EIN of Employer: *04-2279977*

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

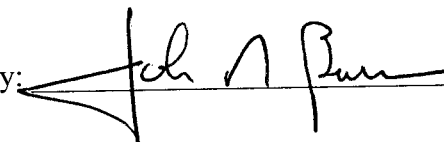
Name of Plan: *The Pingree School, Inc. 457(b) Plan*

Date of Adoption of Plan: *June 15, 2012*

Number of Plans: *One (1)*

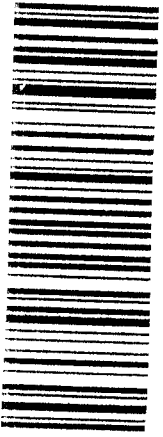
Number of Members of Plan: *One (1)*

**THE PINGREE SCHOOL, INC.**

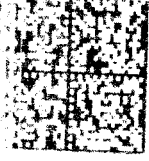
By:  \_\_\_\_\_

Dated:   JUNE 21, 2012

The ANGELL Pension Group, Inc.  
ANGELL Payroll Group, Inc.  
88 Boyd Avenue  
East Providence, Rhode Island 02914



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