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215 Beecham Drive, Suite 2 Pittsburgh, PA 15205 412-521-6200 fax 412-521-2520 www.RosedaleTech.org

January 1, 2013

VIA CERTIFIED MAIL

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

2013 MAR 25 PM 3:15
ROSEDALE TECHNICAL INSTITUTE

RE: Rosedale Technical Institute – 457(f) Nonqualified Deferred Compensation Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

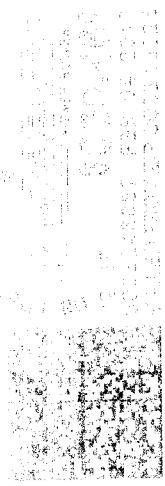
1. Rosedale Technical Institute, a Pennsylvania tax-exempt corporation, (the “Sponsor”) maintains and sponsors the Rosedale Technical Institute 457(f) Nonqualified Deferred Compensation Plan (the “Plan”).
2. The address of the Sponsor is 215 Beecham Dr, Ste 2, Pittsburgh, PA 15205.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 25-1775321.
4. The Sponsor declares it maintains the following plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 10 employee(s) participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Very truly yours,





560 Washington Road • Suite 1000 • Pittsburgh, PA 15228



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