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April 8, 2013

Certified Mail/Return Receipt Requested
7011 3500 0002 1295 1399

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor – Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Phillips Academy

Dear Sir/Madam:

I have enclosed the Top Hat Plan Filing form with respect to the Phillips Academy Section 457(f) Supplemental Retirement Plan. By this filing, Phillips Academy does not admit that this Plan is subject to ERISA. This is a protective filing. This filing is made to avoid the full disclosure reporting requirements, in the event that a determination is made that the Plan is subject to ERISA.

If you have any questions with regard to the Plan or the Top Hat Plan filing, please contact me at your convenience.

Very truly yours,

John E. Rich, Jr.

Enclosure
cc: Leann Bennett

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2013 APR 16 PM 3:18
 IRS/PSB/JOE/10/11/12

"TOP HAT" PLAN FILING

(Statement Required Under
Alternative Method of Compliance
With ERISA Reporting and
Disclosure Rules (DOL Reg. §2520.104-23))

1. Name and Address of Employer:

Phillips Academy
180 Main Street
Andover, MA 01810

2. Employer Identification Number:

04-2103579

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

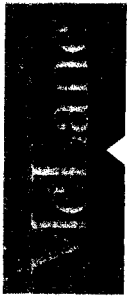
4. Number of Such Plans:

One (1)

5. Number of Employees Covered in Each Such Plan:

One (1)

JER



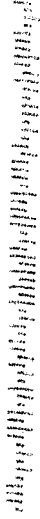
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