



May 28, 2013

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

2013 JUN -5 PM 4:01  
 105A/105L/105R/105S

Re: Reporting and Disclosure Compliance Statement

Dear Sir/Madam:

Name of Tax-Exempt Employer: Marlborough School  
 Address of Employer: 250 South Rossmore Avenue, LA, CA 90004  
 E.I.N.: 95-2816435

On May 28, 2013, Marlborough School (the "School") adopted a 457(f) deferred compensation top-hat plan. The 2012 Marlborough School Deferred Compensation Plan, initially effective July 1, 2012 (the "Plan") is intended to constitute an unfunded deferred compensation plan for a select group of management or highly compensated employees (a "top-hat plan").

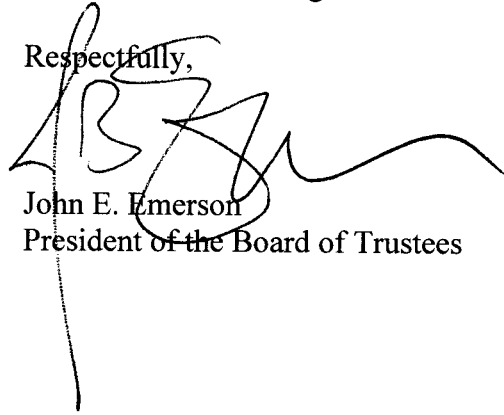
This letter shall constitute a compliance statement on behalf of the School pursuant to Section 2520.104-23 of the DOL Regulations regarding an alternative form of compliance with the reporting and disclosure requirements of Part I of ERISA for top-hat plans.

Please note that benefits under the Plan are paid from the general assets of the School. Currently only one senior-executive of the School will be covered under the Plan out of a total of 120 employees.

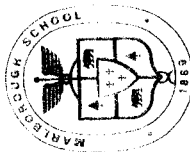
U.S. Department of Labor  
March 1, 1996  
Page 2

If you require any additional information, please feel free to contact our  
counsel, Susan E. Bernstein, Esq. at (212) 756-2056, or the undersigned.

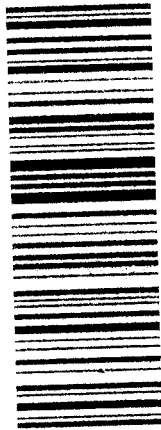
Respectfully,

A handwritten signature in black ink, appearing to be "John E. Emerson", written over the typed name and title.

John E. Emerson  
President of the Board of Trustees



Marlborough School  
250 South Rossmore Avenue  
Los Angeles, California 90004



7011 2970 0003 9167 4210

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