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August 13, 2013

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Dear Sir or Madam:

Re: Starting Point Services for Children Ineligible Section 457(f)
Deferred Compensation Plan (the "Plan") Dated as of June 1, 2013

Pursuant to Department of Labor Regulation § 2520.104-23, this statement is filed for the Plan for the purpose of satisfying the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Starting Point Services for Children/The Atlantic and Pacific School pursuant to the terms of the Plan, provides unfunded, additional retirement benefits for a member of a select group of management or highly compensated employees. The following information is included as part of this statement.

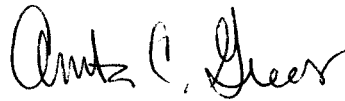
1. The name and address of the employer:
Starting Point Services for Children/The Atlantic and Pacific School
1575 McDonald Avenue
Brooklyn, NY 11230
2. The Employer Identification Number assigned by the IRS to the employer:
13-3834428
3. The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. One employee is covered under the Plan. This coverage number is accurate as of August 13, 2013.

4. The Plan was adopted on June 1, 2013, with an effective date of June 1, 2013.

A copy of the Plan is available upon request as required by Section 104(a)(1) of ERISA.

The undersigned attorney respectfully submits this statement on behalf of the employer.

Sincerely,



Anita C. Greer

/me

cc: Dr. Neil Maron
William E. Mariano

Anita C. Greer
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Dear Sir or Madam:

Re: Starting Point Services for Children Eligible Section 457(b)
Deferred Compensation Plan (the "Plan") Dated as of June 1, 2013

Pursuant to Department of Labor Regulation § 2520.104-23, this statement is filed for the Plan for the purpose of satisfying the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Starting Point Services for Children/The Atlantic and Pacific School pursuant to the terms of the Plan, provides unfunded, additional retirement benefits for a member of a select group of management or highly compensated employees. The following information is included as part of this statement.

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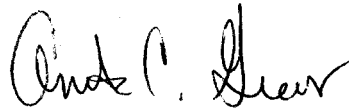
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Sincerely,



Anita C. Greer

/me

cc: Dr. Neil Maron
William E. Mariano

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