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August 8, 2005

**VIA CERTIFIED MAIL**  
**7004 2890 0000 1760 8538**  
**RETURN RECEIPT REQUESTED**

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

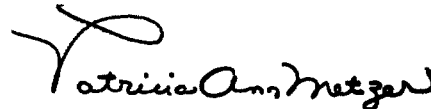
Re: The Fessenden School  
Employer Identification Number: 04-2103574

Dear Sir or Madam:

I am enclosing for filing a Top Hat Statement on behalf of the Plan Administrator of the 457(b) Deferred Compensation Plan of The Fessenden School.

Would you please acknowledge receipt of this letter and enclosure by date stamping and returning to me the extra enclosed copy of the letter in the envelope provided.

Sincerely,



(Miss) Patricia Ann Metzger

PAM:ams  
Enclosures  
cc: The Fessenden School

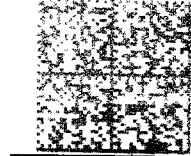


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