

8509 Higuera Street • Culver City, California 90232
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 thewillows.org

TheWillows
 COMMUNITY SCHOOL

September 11, 2014

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

2014 OCT -3 AM 11

RE: The Willows Community School Non-Qualified Tandem 457 Retirement Plan

Dear Secretary,

Pursuant to Section 2520. 104-23 of the Department of Labor's Regulations, this letter will serve as notice that The Willows Community School has established a Non-Qualified Tandem 457 Supplemental Retirement Plan, which is composed of (a) Non-Qualified Section 457(b) Deferred Compensation Plan and (b) Non-Qualified Section 457(f) Supplemental Executive Retirement Plan. The undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520. 104-23 (b), the following information is provided:

1. The Willows Community School
 8509 Higuera Street
 Culver City, CA 90232
2. Employer's Federal Identification Number 95-4466863
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that the Plan is expected to cover Lisa Rosenstein (1) employee(s).

Pursuant to Regulations Section 2520. 104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very Truly Yours,

The Willows Community School

Signature:

Shari Rosenthal

Print Name:

Shari Rosenthal

Print Title:

Secretary

Date:

9/11/14

EXHIBIT A

Non-Qualified 457(b) Deferred Compensation Plan

<u>Name</u>	<u>Position</u>
Lisa Rosenstein	Head of School

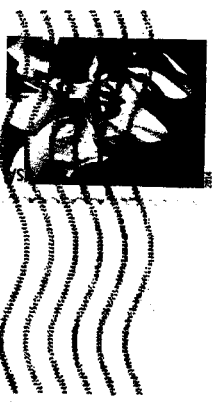
Non-Qualified 457(f) Supplemental Executive Retirement Plan

<u>Name</u>	<u>Position</u>
Lisa Rosenstein	Head of School

**DKG Consulting, Inc.
10061 Riverside Drive #196
Toluca Lake, CA 91602**

SANTA CLARITA CA 91313

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