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A N G E L L

February 12, 2015

The ANGELL Pension Group, Inc.
Actuaries, Consultants, and Administrators for Employee Benefit Plans
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CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: *International Yacht Restoration School 457(b) Plan*

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the International Yacht Restoration School 457(b) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

Peter L. Karlson, J.D., LL.M.

PLK/tad
TOPHAT DOL LTR.DOC/12614-02

Enclosure

cc: Ms. Rebeka Mazzone, *The International Yacht Restoration School, Inc.*

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *International Yacht Restoration School
449 Thames Street
Newport, RI 02840*

EIN of Employer: *05-0470320*

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


Name of Plan: *International Yacht Restoration School 457(b) Plan*

Date of Adoption of Plan: *December 24, 2014*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

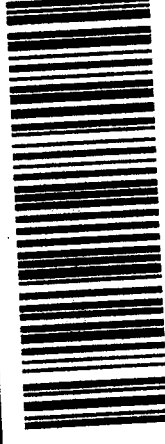
INTERNATIONAL YACHT RESTORATION SCHOOL

By: 

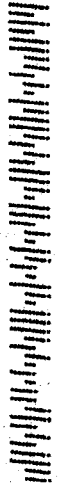
Dated: *2/4/15*

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Employee Benefits Security Administration**