

Statement on Tax Deductibility of Tuition Payments

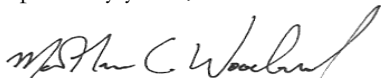
The Woodhall School often receives inquiries regarding the possible tax deductibility of all or a portion of the tuition at The School, whether such deductibility exists depends on the facts and circumstances of each individual child's case. The Woodhall School, of course, can express no opinion as to the deductibility of any portion of your son/ward's expenses. However, since Internal Revenue Rulings and tax court decisions have allowed deductions in certain circumstances, you may wish to discuss your son's situation with your accountant or tax advisor.

The Internal Revenue Code, Section 213, provides for deductibility of "medical expenses". The Internal Revenue has published regulations, Section 1, 213 specifically subparagraph 1, which deals with the deductibility of medical expenses, Subparagraph E. 1 (a) should be specifically consulted by any tax advisor to determine whether your son/ward's Woodhall expenses are deductible in whole or in part. Each case depends on its particular facts, including the diagnosis of your son's condition.

The Woodhall School has received no private letter ruling from the Internal Revenue Service. Private letter rulings of other institutions may also be consulted by your tax advisor, but do not have the force or effect of law as it applies to your son/ward's particular situation. In connection with this issue, we thought it would be helpful for you to have the following information about The Woodhall School:

- The Woodhall School, Inc. is a nonprofit 501(c)(3) corporation chartered in the State of Connecticut, approved by the Connecticut State Department of Education and accredited by the New England Association of Schools and Colleges. The mission statement describes the School.
- The Woodhall School is an independent, college preparatory school which offers a unique individualized educational experience for young men who have had difficulties in traditional school environments. The philosophy of The Woodhall School is grounded in the principle that education is a creative process which encompasses all aspects of personal growth.
- *The mission of The Woodhall School is to provide an opportunity for success to young men of above-average intellectual ability in grades 9-12, who have had difficulties in traditional school environments. The School embraces an individualized approach that allows each student to realize his potential and to take accountability in all areas of his life.*
- The Woodhall School addresses the needs of students with different and diverse learning styles by means of The Woodhall Program in which academics, communications for self-expression with accountability, personal and interpersonal relations, student life, cultural and social activities and athletics are integrated to assist each student in his intellectual, emotional and physical growth. It is our initial task to discover where each student is, meet him there and then take him where he wants to go. To do this, we need to take into account his particular intellectual, neurological and emotional needs that have not been met in his previous educational experiences.
- The Woodhall School is a small boarding and day school community so that we can provide an individualized educational program in every aspect of school life. This program allows students to integrate their knowledge with their lives and to develop their self-confidence so that they can be successful in other schools, in college and in society where they have had difficulty functioning with success due to their individual needs and learning styles.
- All students who apply to and are accepted by The Woodhall School undergo psychometric and diagnostic testing. Test results are used to design an individualized program for each student, taking into account his learning style and his personal and psychological needs. The results of these tests are shared with parents. Faculty members are trained in The Woodhall Program which provides students with an integrated and individualized approach to education.

Respectfully yours,



Matthew C. Woodhall
Head of School