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949 N. Val Vista Drive – Suite 109  
Gilbert, Arizona 85234

May 2008

Dear Kumon Parent,

I am writing to announce that monthly tuition for the Kumon Center of Gilbert will increase and sibling discounts are being discontinued effective July 1, 2008. The new monthly tuition will be \$105 per student per subject per month – the first such increase since September 2005.

I am always reluctant to raise tuition, and I do everything possible to make Kumon affordable so you and your child can realize the many benefits of long-term Kumon study. However, increased operating expenses have necessitated this rise.

I am as committed as ever to unlocking your child's potential, and I will continue to provide the highest quality Kumon instruction and guidance. Thank you for your ongoing investment in your child's education and for the support and trust you have granted me and the Kumon program.

Sincerely,

Barbara L. Penaloza  
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