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International Rescue Committee  
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April 2, 2002

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

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

**Re: Notice of Plan of Deferred Compensation**

**Dear Sir or Madam:**

This statement is being filed pursuant to Department of Labor ("DOL") Regulation §2520.104-23 which permits an 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, as amended, for unfunded pension plans which provide deferred compensation for a select group of management or highly-compensated employees.

The following information is provided as required by DOL Regulation §2520.104-23(b)(1) with respect to an unfunded deferred compensation plan established by International Rescue Committee Inc. effective April 1, 2002, for a select group of management or highly-compensated employees.

**Name and Address of Sponsoring Employer:**

**International Rescue Committee  
122 East 42<sup>nd</sup> Street, 12<sup>th</sup> Floor  
New York, NY 10168-1289**

**Employer Identification Number: 13-5660870**

**Name of Plans and Number of Participants:**

**International Rescue Committee, Inc. 457 Plan**

**As of the date hereof, there is 1 participant under the Plan but there will be additional management employees eligible to participate in the Plan during 2002 and in the future.**

**The above-named Plan is sponsored by the International Rescue Committee, Inc. and is maintained as an unfunded plan of deferred**

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compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees. A copy of the plan document will be furnished upon request.

Respectfully submitted,

INTERNATIONAL RESCUE COMMITTEE,  
INC.

By: 

Reynold Levy, President