



310 West 43rd Street
New York, NY 10036-6404
(212) 307-7500

2520032544567

ELEANOR TILSON
Executive Director

May 4, 1994

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

Gentlemen:

In accordance with Department of Labor Reg. Sec. 2520.104-23, the National Benefit Fund for Hospital and Health Care Employees located at 310 West 43rd Street, New York, NY 10036 and assigned 13-1628401 by the Internal Revenue Service hereby declares that it maintains two plans primarily for the purpose of providing deferred compensation and severance benefits for a select group of management or highly compensated employees. The number of employees covered under each plan is as follows:

<u>Plan</u>	<u>Employees</u>
National Benefit Fund for Hospital and Health Care Employees Deferred Compensation Plan	32
National Benefit Fund for Hospital and Health Care Employees Executive Benefit Plan	1

The filing of this statement is intended solely to comply with Reg. Sec. 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by the National Benefit Fund for Hospital and Health Care Employees that the arrangements described herein are "employee pension benefit plans" subject to the Employee Retirement Income Security Act of 1974, as amended.

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Please return a stamped copy of this letter in the enclosed stamped, self-addressed envelope.

Respectfully submitted,


Eleanor Tilson
Executive Director

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enclosure