



Nazareth College

Personnel Department

2520032900367

U.S. DEPARTMENT OF LABOR
PUBLIC DISCLOSURE
02 JUL 31 PM 2:07

July 22, 2002

Certified Mail
Return Receipt Requested

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

Dear Sir/Madam:

Nazareth College of Rochester has adopted a 457(b) Deferred Compensation Plan and enclosed is a signed Top Hat Statement regarding this plan.

Sincerely,

Carol F. O'Neill
Director of Human Resources

CFO:jc
Enclosure

cc: R. Ring – TIAA-CREF
P. Holloway – Harter, Secrest & Emery



Nazareth College

Department of Human Resources

Name of Tax-Exempt Employer: Nazareth College of Rochester

Address of Tax-Exempt Employer: 4245 East Avenue
Rochester, NY 14618-3790

E.I.N.: 16-0743088

TOP-HAT STATEMENT

By Plan Administrator

Nazareth College of Rochester (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Nazareth College of Rochester (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 20. In addition, the Employer, maintains 1 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under this additional plan is 1.

Date: 7/14/02

By: [Signature]

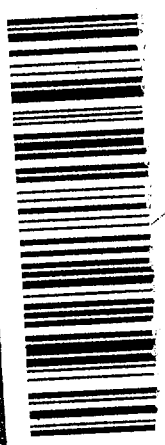
Title: Vice President for Finance
(On Behalf of the Plan Administrator)



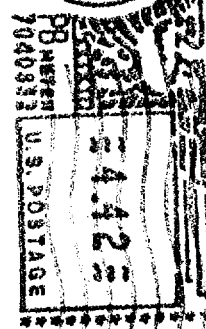
Nazareth College

Personnel Department
4245 East Avenue
Rochester, NY 14618-3790

RETURN SERVICE REQUESTED



CERTIFIED MAIL
PLACE STICKER AT TOP OF ENVELOPE
FOR THE RIGHT OF RETURN ADDRESS.
FOLD AT DOTTED LINE



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

2021070002

