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PATRICIA A. SHLONSKY

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July 26, 2002

VIA CERTIFIED MAIL 7099 3400 0005 9624 5441
RETURN RECEIPT REQUESTED

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

To Whom It May Concern:

On behalf of our client, The Cleveland Institute of Art, enclosed is a Top-Hat Statement related to the 457(b) Deferred Compensation Plan of the Cleveland Institute of Art. All questions regarding the enclosed should be directed to the undersigned.

Sincerely,



Patricia A. Shlonsky

Enclosure

cc: Pam Linger

Top-Hat Statement

Name of Tax-Exempt Employer: Cleveland Institute of Art
Address of Tax-Exempt Employer: 11141 East Boulevard
University Circle
Cleveland, Ohio 44106
E.I.N.: 34-0714334

Top-Hat Statement

By Plan Administrator

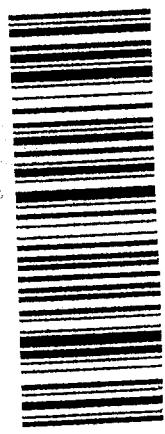
The Cleveland Institute of Art (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of The Cleveland Institute of Art (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 7. The Employer maintains one unfunded top-hat plan, as described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plan is 7.

Date: 7/24/02

By: Alvin L. ... Vice Pres

Title: VICE PRESIDENT
(On Behalf of the Plan Administrator)

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TO:

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