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ENCLOSURE

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Rochester Institute of Technology

February 28, 2002

Department of Human Resources
8 Lomb Memorial Drive
Rochester, New York 14623-5604
585-475-2424 TDD 585-475-2420

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

RE: Rochester Institute of Technology (EIN: 16-0743140)
Deferred Compensation Plan

**Statement Required Under Department of Labor Regulations
Section 2520.204.23**

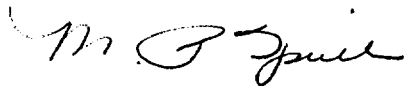
Dear Sir or Madam:

The Employer named below maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Employer:	Rochester Institute of Technology
Address of Employer:	8 Lomb Memorial Drive Rochester, NY 14623
EIN:	16-0743140
Number of such plans:	One
Number of employees in such plan:	3

If you have any questions, feel free to contact the undersigned.

Sincerely,

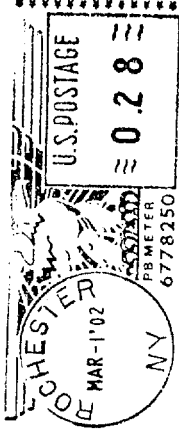


M. Patricia Spinelli
Director Human Resources



Rochester Institute of Technology
 Department of Human Resources
 George Eastman Building
 8 Lomb Memorial Drive
 Rochester, NY 14623-5604

PRE SORTED
 FIRST CLASS



RETURN SERVICE REQUESTED

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 200 Constitution Avenue, N.W.
 Washington, DC 20210

