

TOP HAT PLAN REGISTRATION STATEMENT
Pursuant to 29 C.F.R. § 2520.104-23

1. **Name of Employer:** The Museum of Modern Art
2. **Address of Employer:** 11 West 53rd Street, New York, New York 10019
3. **Employer ID Number:** 13-1624100

4. **Top Hat Plan:**

The Museum of Modern Art Supplemental Executive Retirement Plan

5. **Number of Employees Covered By Plan:**

The Museum of Modern Art Supplemental Executive Retirement Plan covers approximately six (6) employees.

6. The Museum of Modern Art maintains the above-named top hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Museum of Modern Art maintains one (1) top hat plan.

The Museum of Modern Art

By:

Patty Lipsbury

Title:

Secretary + general counsel

The Museum of Modern Art

January 22, 1999

Secretary of Labor
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

RE: The Museum of Modern Art Supplemental Executive Retirement Plan (the "Plan")

Dear Sir or Madam:

In accordance with the 29 C.F.R. § 2520.104-23 alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, The Museum of Modern Art hereby files the attached Top Hat Plan Registration Statement for the Plan.

Very truly yours,



Patty Lipshutz
General Counsel

Enclosure