

McGraw-Hill, Inc.

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Albert J. Andersen
 Director, Retirement Plans
 Employee Benefits

95 AUG -4 AM 11:02
 100-1000

July 31, 1995

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 United States Department of Labor
 200 Constitution Avenue, N.W., Room N-5638
 Washington, D.C. 20210

**Re: Unfunded Pension Plans
 for Certain Selected Employees**

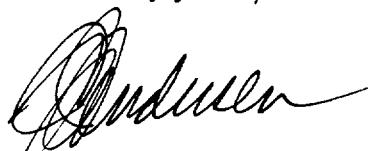
Gentlemen:

In accordance with telephone conversations with a representative of the Delinquent Filer Voluntary Compliance Program (the "DFVC Program") of the Pension and Welfare Benefits Administration, this letter will serve to amend our letter, dated June 13, 1995, which was filed pursuant to the DFVC Program and DOL Reg. 2520.104-23, in order to satisfy the reporting requirements thereof, with respect to certain pension plans maintained by The McGraw-Hill Companies, Inc., 1221 Avenue of the Americas, New York, New York 10020, EIN 13-1026995, maintains the following pension plans primarily for the purposes of providing deferred compensation to a select group of management and highly compensated employees: The McGraw-Hill Companies, Inc. Executive Deferred Compensation Plan (covering 41 employees), The McGraw-Hill Companies, Inc. Key Executive Short-Term Incentive Deferred

Compensation Plan (covering 45 employees), the Macmillan/McGraw-Hill School Publishing Company Deferred Compensation Plan (covering 10 employees), the Standard & Poor's Employee Retirement Plan Supplement (covering 2 employees), the Standard & Poor's Savings Incentive Plan Supplement (covering 4 employees) and the Standard & Poor's Employee Retirement Account Plan Supplement (covering 2 employees).

Its wholly-owned subsidiary, McGraw-Hill Broadcasting Company, Inc. (EIN 13-2699837), maintains the McGraw-Hill Broadcasting Company Inc. Employee Retirement Income Plan Supplement (covering 13 employees) and the McGraw-Hill Broadcasting Company, Inc. Employees' Investment Plan Supplement (covering 13 employees).

Very truly yours,



Albert J. Andersen