



Center on Addiction
and Substance Abuse
at Columbia University

2520040761641

July 6, 1994

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

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New York, NY 10019

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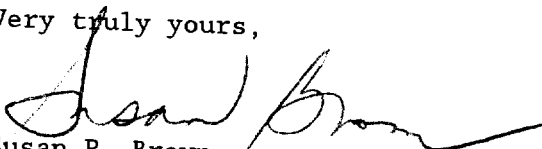
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Dear Sir:

Section 2520-104-23 of the Regulations of the Department of Labor requires that an employer file a statement that it maintains a plan or plans primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

This statement is being filed to inform the Secretary of Labor that the Center on Addiction and Substance Abuse at Columbia University (EIN# 52-1736502), whose principal business address is 152 West 57th Street, New York, New York 10019, has adopted a non-qualified deferred compensation program as of January 1, 1994, which currently applies to one executive.

Very truly yours,


Susan P. Brown
Secretary-Treasurer

