

2520040762448

ReedSmith

John F. LeBlond • 412.288.3090 • rssm\jfleblon@reedsmith.com

April 4, 2003

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

Dear Sir or Madam:

Pursuant to your Regulation 29 CFR § 2520.104-23, this is to advise you that Allegheny College, 520 N. Main Street, Meadville, PA 16335-3902, whose federal tax identification number is 25-0965212, has adopted the Allegheny College Section 457(b) Deferred Compensation Plan, which was established primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are presently 4 participants in the plan, but the number of participants in this plan may increase or decrease from time to time.

Very truly yours,

REED SMITH LLP

By:


John F. LeBlond

JFLeB/mkb

cc: Ms. Patricia Ferrey

LONDON
NEW YORK
LOS ANGELES
SAN FRANCISCO
WASHINGTON D.C.
PHILADELPHIA
PITTSBURGH
OAKLAND
PRINCETON
FALLS CHURCH
WILMINGTON
NEWARK
COVENTRY U.K.
CENTURY CITY
RICHMOND
HARRISBURG
LEESBURG
WESTLAKE VILLAGE

435 Sixth Avenue
Pittsburgh, PA 15219-1886
412.288.3131
Fax 412.288.3063

reedsmith.com

John F. LeBlond

ReedSmith^{LLP}

Reed Smith LLP
435 Sixth Avenue
Pittsburgh, PA 15219

045207/58003/386



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

