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WNYC Radio  
One Centre Street  
New York, NY 10007  
EIN: 13-3015230

NOV 24 2003  
11:52 AM

November 24, 2003

Top Hat Exemption  
Pension and Benefits Administration  
Room N-1513  
US Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

WNYC Radio  
One Centre Street  
New York, NY 10007  
Tel: 212.669.7800  
www.wnyc.org

**Re: Top-Hat Statement**

WNYC Radio (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of WNYC Radio (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is five (5). The Employer maintains no other unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b).

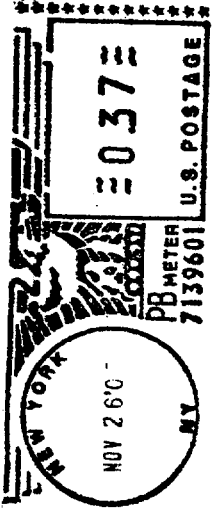
Sincerely,

By: Leslie A. Mardenborough  
Title: Director, Human Resources

HF - 2nd floor



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