



a future without Crohn's disease & colitis

Name of Tax-Exempt Employer: Crohn's and Colitis Foundation of America

Address of Tax-Exempt Employer: 386 Park Avenue South, 17th Floor

New York, NY 10016

E.I.N.: 136193105

Top-Hat Statement

By Plan Administrator

Crohn's and Colitis Foundation of America (CCFA) (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of CCFA (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 9. In addition, the Employer, maintains 0 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 0.

Date: 2/19/04

By: 

Title: VP/COO
(On Behalf of the Plan Administrator)



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01/23/04

February 24, 2004

To Whom It May Concern:

Attached, please find the top hat statement associated with CCFA's 457b plan. Please do not hesitate to contact me with any questions.

Thank you,

A handwritten signature in cursive script, which appears to read 'AnnMarie Michocki', is written below the typed name.

Ann-Marie Michocki
HR Associate
212-685-3440 x278

National Headquarters

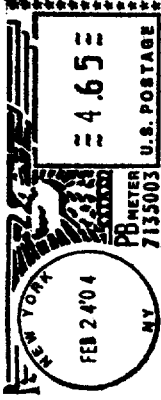
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Top Hat Plan Exemption
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