

new york state society of

**NYSSCPA**

certified public accountants



Home of The Trusted Professional  
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www.nysscpa.org

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February 9, 2004

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Top Hat Plan Exemption  
Pension and Welfare Benefits  
Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

Ladies and Gentlemen:

This letter constitutes notice pursuant to 29 C.F.R. Section 2520.104-23(b)(1) that the New York State Society of Certified Public Accountants, 530 Fifth Avenue, 5<sup>th</sup> Floor, New York, New York 10036-5101, employer identification number 13-1101547, has entered into a Section 457 Deferred Compensation Plan Master Agreement on January 20, 2004 for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Eleven (11) such employees will receive deferred compensation pursuant to that Agreement.

Very truly yours,

Louis Grumet  
Executive Director and CEO

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cc: Robert C. Scutt, Esq.

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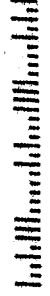
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