THE PEW CHARITABLE TRUSTS

One Commerce Square
2005 Market Street, Suite 1700
Philadelphia, Pennsylvania 19103-7077

Telephone: 215.575.9050
Facsimile: 215.575.4939
www.pewtrusts.com

1425 K Street, NW
Suite 900
Washington, D.C. 20005-3674

Telephone: 202.207.2150
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March 19, 2004

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2520040763629

Re: The Pew Charitable Trusts 457(b) Plan

Dear Sir or Madam:

You are hereby notified that The Pew Charitable Trusts has established The Pew Charitable Trusts 457(b) Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. We report the following information in order to fulfill the disclosure requirements for the Plan pursuant to Department of Labor Regulations §2520.104-23.

1.	Employer Name and Address:	The Pew Charitable Trusts One Commerce Square 2005 Market Street Suite 1700 Philadelphia, PA 19103-7077
2.	Employer Identification Number:	56-2307147
3.	Number of Plans:	1
4.	Number of Employees in The Pew Charitable Trusts 457(b) Plan:	11

Very truly yours,

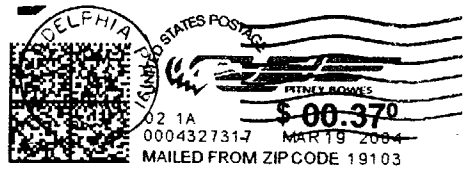
Sara Dressler-Fiks

Sara Dressler-Fiks
Associate General Counsel and Officer, Legal Affairs

cc: Robert L. Abramowitz, Esq.

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