

July 10, 2003

2520040764437

Pension and Welfare Benefits Administration
US Department of Labor
200 Constitution Avenue
Washington, DC 20210

Attn: TOP HAT Plan Exemptions
Division of Reports
Office of Program Services

Dear Sir:

Please note that we originally sent this letter on August 5, 2002, but are now resending it to clarify any record of its receipt.

Please be advised that the following employer has adopted a deferred compensation plan primarily for the purpose of providing benefits for a select group of highly compensated employees. There are eight employees covered under the plan. This is the only such plan maintained by the employer.

Roberts Wesleyan College
2301 Westside Drive
Rochester, NY 14624
EIN 16-0743126

The employer is electing the alternative method of compliance under Labor Regulation 2520.104-23.

Thank you very much.

Sincerely,

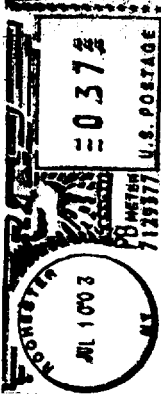
A handwritten signature in black ink that reads 'Ruth A. Logan'.

Ruth A. Logan
Director of Human Resources

ROBERTS
WESLEYAN COLLEGE

OFFICE OF HUMAN RESOURCES
2301 WESTSIDE DRIVE
ROCHESTER, NEW YORK 14624-1997

FIRST-CLASS



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