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July 22, 2003

Via Return/Receipt Mail

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

Re: Unfunded Top Hat Plan
Reporting Under Part 1 Title I of the Employee Retirement Income Security Act

Dear Sir/Madam:

This statement is filed under Department of Labor Regulation 2520.104-23 in accordance with the alternative form of compliance with the reporting and disclosure requirements of Part 1 Title I of the Employee Retirement Income Security Act.

- The employer is Consumers Union of United States, Inc., 101 Truman Avenue, Yonkers, NY 10703. The Internal Revenue Service Employer Identification Number is 13-1776434.
- Consumers Union of United States, Inc. maintains an unfunded top hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- Consumers Union of United States, Inc. maintains two such plans.
- The plan covers 11 employees.

Enclosed is a second copy of this letter. Please acknowledge receipt of this submission by stamping and time dating the copy and returning it to my attention at Consumers Union in the enclosed stamped self-addressed envelope. Thank you.

Sincerely yours,



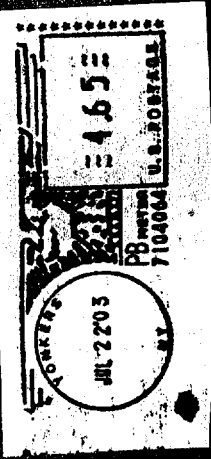
Eric Wayne
Director, Human Resources

Enclosure

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Consumers Union

Publisher of Consumer Reports

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