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THE SEGAL COMPANY
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Ellen H. Reynolds
Senior Vice President
Chief People Officer
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June 16, 2004

Top Hat Plan Exemption
Employee Benefit Security Administration
Room N-1513
United States Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Dear Sir or Madam:

Re: Employer ID #06-0839113 –
Update of a Prior Filing

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23, the following information is provided:

1. The name of the employer is
The Segal Group, Inc.
2. The mailing address of the employer is:
One Park Avenue, New York, NY 10016
3. The employer's federal identification number (EIN) is:
06-0839113
4. The number of plans and the number of participants in each plan is:
Plan #1– Defined Benefit Supplemental Executive Retirement Plan covering forty-one (41) employees.
Plan #2- Defined Contribution Supplemental Executive Retirement Plan covering twenty-six (26) employees.

Benefits, Compensation and HR Consulting ATLANTA BOSTON CHICAGO CLEVELAND DENVER HARTFORD HOUSTON LOS ANGELES MINNEAPOLIS
NEW ORLEANS NEW YORK PHILADELPHIA PHOENIX SAN FRANCISCO SEATTLE TORONTO WASHINGTON, DC



Multinational Group of Actuaries and Consultants AMSTERDAM BARCELONA GENEVA HAMBURG LONDON MELBOURNE MEXICO CITY OSLO PARIS

We maintain these plans primarily for the purpose of providing deferred compensation benefits to a select group of management or highly-compensated employees.

We will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "E. Reynolds", written over the text "Respectfully submitted,".

Ellen H. Reynolds
SVP, Chief People Officer

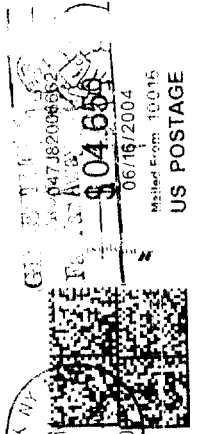
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