

Patterson, Belknap, Webb & Tyler LLP

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July 27, 2004

Via Certified Mail - Return Receipt Requested

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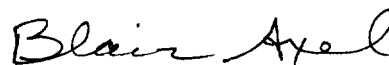
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: The Frick Collection

Dear Sir or Madam:

This statement is filed pursuant to Department of Labor Regulation Section 2520.104-23, in order to satisfy the reporting requirements thereof, with respect to an arrangement providing deferred compensation. The Frick Collection, 1 East 70th Street, New York, New York, 10021, EIN# 13-1624012, maintains an arrangement primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees. The arrangement is an unfunded arrangement. One former employee is currently covered by the arrangement.

Sincerely,



Blair Axel

cc: Robert Goldsmith

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1133 Avenue of the Americas
New York, NY 10036-6710

CERTIFIED MAIL



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