

MONROE COLLEGE

FINANCE OFFICE

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December 27, 2004

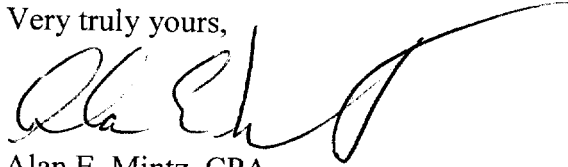
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, N.W. N-1513
Washington, D.C. 20210

Gentlemen:

Pursuant to Department of Labor Reg. Sec. 2520.104-23, we are submitting the following information.

1. Monroe College, Ltd., 29 East Fordham Road, Bronx, New York 10468
2. EIN 13-2501225
3. We maintain one deferred compensation plan which currently has 4 participant(s).
4. The purpose of the plan is to provide deferred compensation to selected management or highly compensated employees.
5. We will provide a copy of the agreement to the Secretary of Labor upon request.

Very truly yours,



Alan E. Mintz, CPA
Vice President of Finance

RR/Cert 7002 2030 0000 5594 1268

AM8:TopHatPln

MONROE COLLEGE WAY, BRONX, NEW YORK 10468

