



ADELPHI UNIVERSITY
Garden City • New York • 11530

2520043385344

OFFICE OF
HUMAN RESOURCES
tel. (516) 877-3220
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February 3, 2005

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

Enclosed is a copy of our Top-Hat Statement that must be filed for implementation of our 457(b) plan. If you have any questions, or need anything additional, please contact me at (516) 877-3229.

Sincerely,

Karen F. Loiacono, CEBS
Manager, Benefits & Compensation
Adelphi University



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Name of Tax-Exempt Employer: Adelphi University

Address of Tax-Exempt Employer: One South Avenue

Garden City, NY 11530

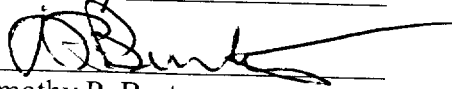
E.I.N.: 11-1630741

Top-Hat Statement

By Plan Administrator

Adelphi University (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Adelphi University (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 29. In addition, the Employer, maintains 0 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 0.

Date: 1/27/05

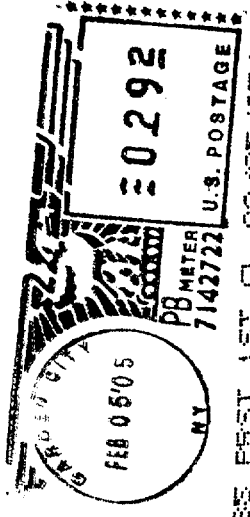
By: 
Timothy P. Burton

Title: Vice President of Finance & Treasurer
(On Behalf of the Plan Administrator)



OFFICE OF HUMAN RESOURCES
ONE SOUTH AVENUE
PO BOX 701
GARDEN CITY, N.Y. 11530-0701

ADDRESS SERVICE REQUESTED



MAIL FROM 11735 PRST 1ST CL 02/05/05

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