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2520043385364

Alan S. Wilmit  
Vice President and Associate General Counsel  
Legal Director, ERISA and Benefits

**Goldman  
Sachs**

February 7, 2005

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

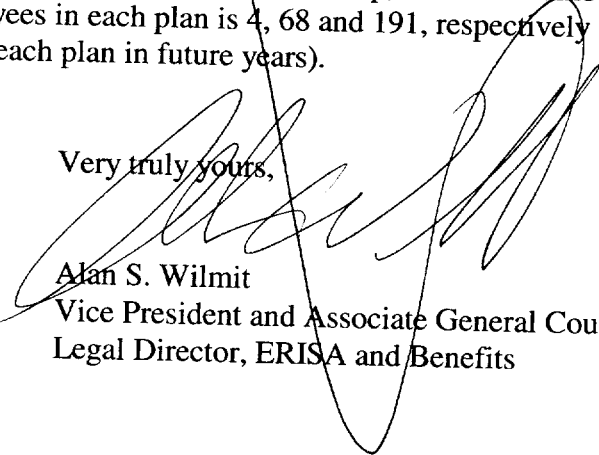
Re: Alternative Method of Compliance for Unfunded Pension Plans for  
Certain Selected Employees

Dear Sir or Madam:

This notice is filed pursuant to Regulation 19 CFR 2520.104-23, in order to satisfy the reporting requirements thereof, with respect to the plans referred to below in the event that they are considered pension plans under ERISA.

The Goldman Sachs Group, Inc., 85 Broad Street, New York, NY 10004, EIN # 13-4019460, maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plans are paid as needed solely from the general assets of The Goldman Sachs Group, Inc. The number of such plans is three, and the number of employees in each plan is 4, 68 and 191, respectively (although additional participants may be added to each plan in future years).

Very truly yours,

  
Alan S. Wilmit  
Vice President and Associate General Counsel  
Legal Director, ERISA and Benefits

Alan S. Wilmit



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OF THE RETURN ADDRESS, FOLD AT BOTTOM LINE  
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