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PRACTISING LAW INSTITUTE

810 SEVENTH AVENUE, NEW YORK, N.Y. 10019-5856
FAX: 1 (800) 321-0093 - ORDERS, REGISTRATIONS, BILLING INQUIRIES • PHONE: (212) 824-5700

February 14, 2005

Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644
US Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

To Whom It May Concern:

Enclosed please find the required Top Hat Statement for the 457 (b) Deferred Compensation Plan recently adopted by PLI.

For any further information, I can be reached at 212 824-5764.

Sincerely,

Janet Garber
Director of Human Resources

Encls.

Name of Tax-Exempt Employer: Practising Law Institute

Address of Tax-Exempt Employer: 810 Seventh Avenue
New York, NY 10019

E.I.N.: 13-5562321

Top-Hat Statement

By Plan Administrator

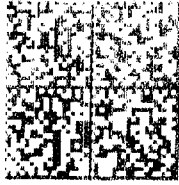
Practising Law Institute (the "Employer") hereby declares that the primary purpose of the 457(b) Deferred Compensation Plan of Practising Law Institute (the "Plan") is to provide deferred compensation for a select group of management and highly compensated employees. The number of employees covered under the Plan is 9. In addition, the Employer, maintains one (1) unfunded top-hat plan described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is one (1).

Date: 2/14/05

By: Janet Huber

Title: Director of Human Resources
(On Behalf of the Plan Administrator)

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NEW YORK, N.Y. 10019-5856
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