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Morgan Lewis
C O U N S E L O R S A T L A W

Althea R. Day
202.739.5366
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April 8, 2005

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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: Office Employees 457(b) Plan (the "Plan")

Dear Sir or Madam:

On behalf of the Baseball Office of the Commissioner (the "Employer") we are hereby submitting the following information with respect to the above referenced plan pursuant to Department of Labor Regulations section 2520.104-23.

Name of Employer: Baseball Office of the Commissioner

Address of Employer: 245 Park Avenue
New York, NY 10167

Employer Identification Number: 13-1665347


Number of Plans of Deferred Compensation and Number of Employees: The Employer entered into one deferred compensation plan, which covers approximately twenty-five senior executives effective December 31, 2004.

Declaration: The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees.

April 8, 2005
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The Employer will provide copies of the Plan document to the Department of Labor upon request.

Respectfully submitted,



Althea R. Day

c: Margery Sinder Friedman
 Gregory L. Needles
 Robert D. Manfred

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CERTIFIED MAIL

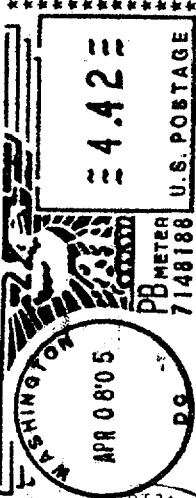
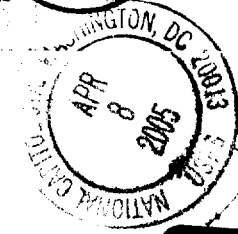


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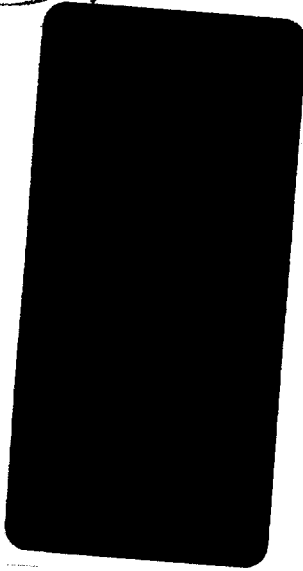
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