

February 15, 2005

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

Dear Sir or Madam:

Roy Rosenbaum, P.C. – Phantom Stock Plan  
Reporting And Disclosure Compliance Statement

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 (ERISA) and the regulations thereunder, enumerated in Section 2520.104-23, Roy Rosenbaum, P.C. is filing this Reporting and Disclosure Compliance Statement and in connection herewith, provides the following information:

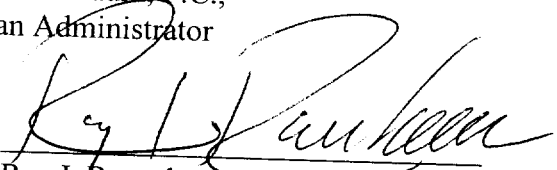
1. Name and Address of Employer: Roy Rosenbaum, P.C.  
2001 Marcus Avenue  
Lobby East Wing  
Lake Success, NY 11042
2. Employer Identification number: 11-2447195
3. Number of Top Hat Plans: 1
4. Number of Employees Participating  
in Each Plan: 2
5. Purpose of the Plan:

Roy Rosenbaum, P.C. maintains this unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Roy Rosenbaum, P.C. will provide the plan document to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

Roy Rosenbaum, P.C.,  
as Plan Administrator

By:

  
Roy I. Rosenbaum, President

February 15, 2005

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

Dear Sir or Madam:

Roy Rosenbaum, P.C. – Deferred Compensation Plan  
Reporting And Disclosure Compliance Statement

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 (ERISA) and the regulations thereunder, enumerated in Section 2520.104-23, Roy Rosenbaum, P.C. is filing this Reporting and Disclosure Compliance Statement and in connection herewith, provides the following information:

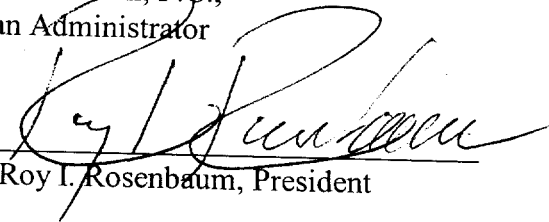
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Roy Rosenbaum, P.C.,  
as Plan Administrator

By:

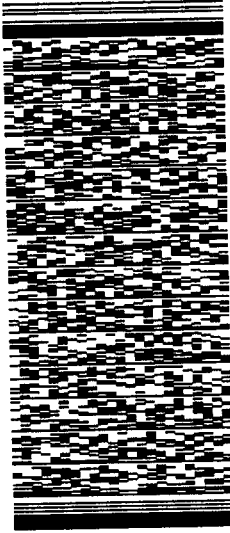
  
Roy I. Rosenbaum, President

From: Origin ID: (516)616-6111  
Roy Rosenbaum  
ROSENBAUM DESIGN GROUP  
2001 MARCUS AVENUE  
LOBBY EAST WING  
LAKE SUCCESS, NY 11042



CLS1229640610

SHIP TO: (111)111-1111 BILL SENDER  
**Pension and Welfare Benefits Admin.**  
**Top Hat Plan Exemption**  
**200 Constitution Avenue NW**  
**Room N-5644 - U.S. Dept. of Labor**  
**Washington, DC 20210**



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**PRIORITY OVERNIGHT**

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