

# Elmira College



July 1, 2002

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

**Re: Elmira College Code Section 457(b) Deferred Compensation Plan**

**Dear Sir or Madam:**

In accordance with Department of Labor Regulation Section 2520.104-23(b), we hereby provide the following information regarding the Elmira College Code Section 457(b) Deferred Compensation Plan:

1. **Name and Address of Employer:**  
Elmira College  
One Park Place  
Elmira, New York 14901
2. **Employer Identification Number:** 16-0743996
3. **Number of Top-Hat Plans:** One
4. **Number of Employees in Top Hat Plan:** Nine
5. **Purpose of Top-Hat Plan:** Elmira College maintains the Elmira College Code Section 457(b) Deferred Compensation Plan primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees.

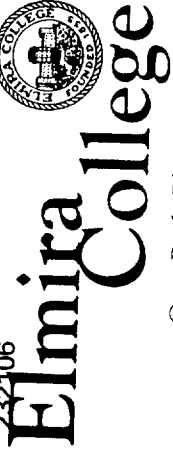
Sincerely,

*Jerry B. Gapp*  
Jerry B. Gapp

Financial Vice President and Treasurer

JBG:saw

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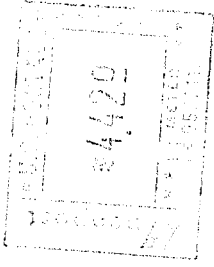
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Elmira, NY 14901

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