

NOV 25 PM 12:07

November 19, 2002

**CERTIFIED MAIL/RETURN RECEIPT**

7001 2510 0006 2187 5838

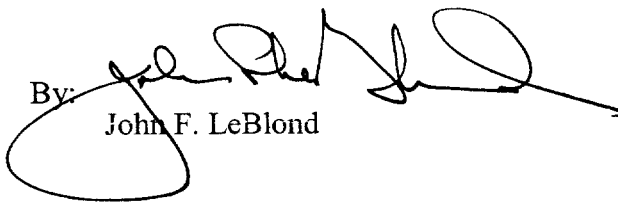
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U. S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, DC 20210

Dear Sir or Madam:

Pursuant to your Regulation § 2520.104-23, this is to advise you that The Pittsburgh Trust for Cultural Resources, 803 Liberty Avenue, Pittsburgh, PA 15222-3703, whose federal tax identification number is 25-1469002, has adopted The Pittsburgh Trust for Cultural Resources Section 457(b) Deferred Compensation Plan, which was established primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is presently only one participant in the plan, but the number of participants in this plan may increase in the future.

Very truly yours,

REED SMITH LLP

By:   
John F. LeBlond

JFLeB/mkb

Cc: Ms. Rona L. Nesbit

435 Sixth Avenue  
Pittsburgh, PA 15219-1886  
412.288.3131  
Fax 412.288.3063  
Delaware  
New Jersey  
New York  
Pennsylvania  
United Kingdom  
Virginia  
Washington, DC

Formed in the Commonwealth of Pennsylvania

\*Reed Smith\* refers to Reed Smith LLP and related entities.

reedsmith.com

John F. LeBlond

**ReedSmith**

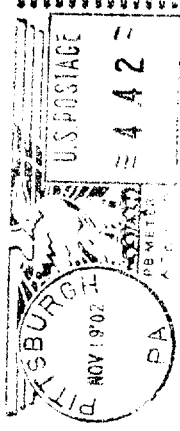
Reed Smith LLP  
435 Sixth Avenue  
Pittsburgh, PA 15219

999995/20001/386

UNITED STATES MAIL



7001 2510 0006 2187 5838



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

RETURN RECEIPT  
(REGISTERED)

RETURN RECEIPT  
(REGISTERED)

