

Elaine Kaufman Cultural Center
Merkin Concert Hall
Lucy Moses School for Music and Dance
Special Music School of America

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Abraham Goodman House
129 West 67th Street
New York, NY 10023
Tel: 212.501.3303
Fax: 212.871.7865
E-mail: messages@ekcc.org
www.ekcc.org

December 2, 2002

Top Hat Plan Administrator
Pension and Welfare Benefits Administration
Room N-1513
U. S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Executive Office Administration
212.501.3310
Development
212.501.3350
Marketing
212.501.3381
Press
212.501.3386

RE: Elaine Kaufman Cultural Center/Lucy Moses School
for Music and Dance
129 West 67th Street
New York, NY 10023

Employer Federal ID Number: 13-1991118

To whom it may concern:

The Elaine Kaufman Cultural Center/Lucy Moses School for Music and Dance (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Elaine Kaufman Cultural Center/Lucy Moses School for Music and Dance is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the plan is one (1).

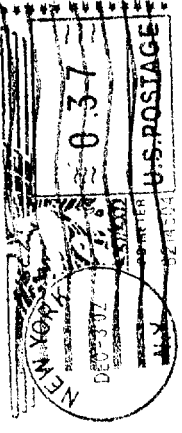
Date: 12/2/02

By: [Signature]

Title: President

(on behalf of the Plan Administrator)

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