

U.S. DEPT. OF LABOR
PUBA/PUBLIC DISCLOSURE
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Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

2520052094367

Re: Statement under DOL Reg. 2520.104-23

Ladies/Gentlemen:

This is to declare the undersigned has established 2 plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This letter applies to the following plans:

Plan Name: POSTGRADUATE CENTER MENTAL HEALTH 457 b PLAN
Number of participating employees: 1

Plan Name: POSTGRADUATE CENTER MENTAL HEALTH INELIGIBLE PLAN
Number of participating employees: 1

The Employer Identification Number & address of the undersigned are as follows:

EIN: 13-1656681

Address: 138 E 86th ST
NY NY 10010

Upon request, the undersigned will provide the plan documents as required by Section 104(a) (1) of ERISA.

Sincerely,

JACOB BARRAC
Print Employer Name

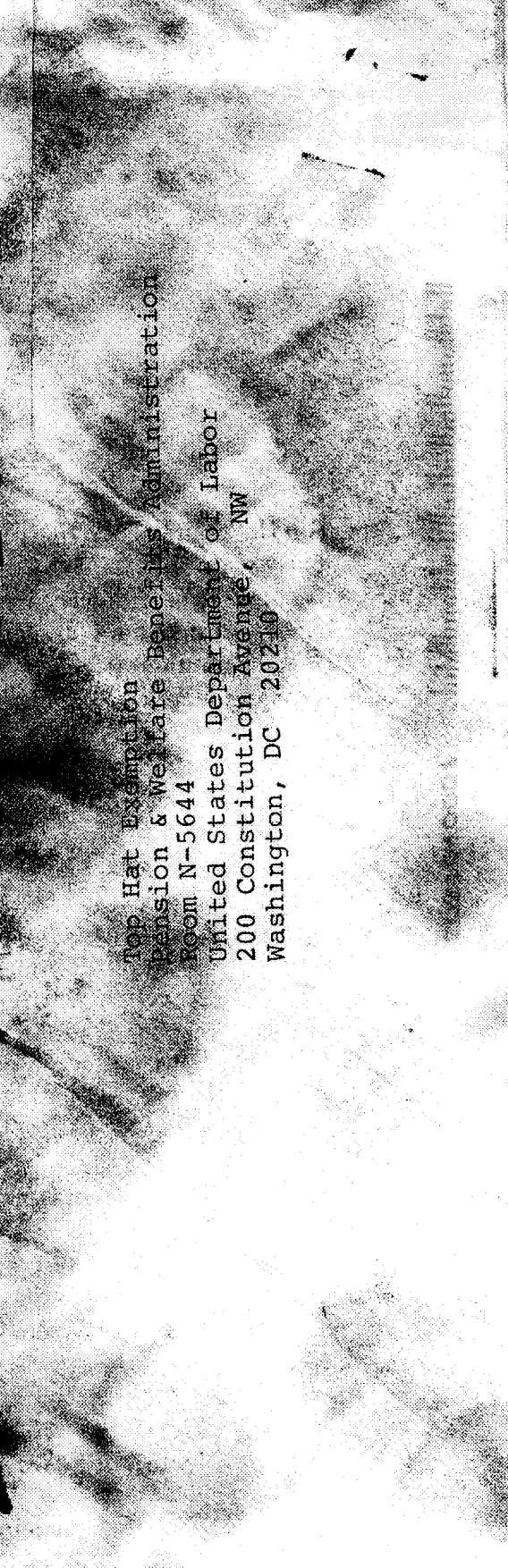
By: [Signature]
Signature

Title CEO

Dated: 8/10/01

THE BENEFIT CONSULTANTS
3225 Stokely Street, Philadelphia

BCA



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