

2520052094453

**Top Hat Filing
for
Vornado Realty Trust**

In compliance with the requirements of the alternative method of reporting and disclosure specified in Department of Labor Regulations § 2520.104-23, this filing is intended to advise you that Vornado Realty Trust sponsors the following plan:

Name and Address of Employer:	Vornado Realty Trust 888 7 th Avenue, 44 th Floor New York, NY 10019
Employer Identification Number:	22-1657560
Type of Plan:	The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
Name and Number of Plans:	The Employer sponsors one (1) plan of the type described above. The name of the plan is the Vornado Realty Trust Nonqualified Deferred Compensation Plan.
Number of Employees Eligible to Participate in the Plan:	28
Dated:	September 6, 2001

LOWENSTEIN SANDLER, PC
Attorneys at Law

U.S. DEPT. OF LABOR
E.O. 12812
FOIA/PUBLIC DISCLOSURE
01 SEP 14 PM 1:18

ADAM B. CANTOR
Associate

Tel 973.597.2304 Fax 973.597.2305
acantor@lowenstein.com

September 6, 2001

CERTIFIED MAIL, R. R. R., P#7106 4575 1292 5114 9517

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5638
U.S. Dept. of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Vornado Realty Trust

Dear Sir or Madam:

Pursuant to the requirements of the alternative method of reporting and disclosure under the Employee Retirement Income Security Act of 1974, as amended for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees, set forth in Department of Labor Regulation Section 2520.104-23, the following filing is provided on behalf of Vornado Realty Trust.

Kindly acknowledge receipt of the enclosed by stamping the extra copy of this letter which is enclosed and returning the same to the undersigned in the enclosed envelope.

Very truly yours,


Adam B. Cantor

ABC:nvo

Enclosure (s)

cc: Mr. Steven Santora
Andrew E. Graw, Esq.

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02/02/01 1088508.02

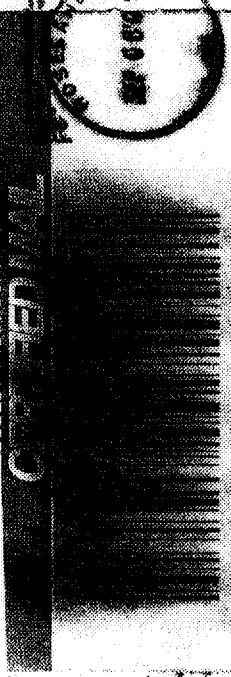
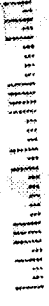


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RETURN RECEIPT REQUESTED

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Washington, D.C. 20210



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