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This Sample Top-Hat Statement is to be Used Solely as a Guide for the Tax-Exempt Employer's Attorney.

Name of Tax-Exempt Employer: Human Rights Watch, Inc.

Address of Tax-Exempt Employer: 350 Fifth Avenue 34th Floor
New York, NY 10118

E.I.N.: 13-2875868

Top-Hat Statement

By Plan Administrator

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U.S. DEPT. OF LABOR
OFFICE OF EMPLOYMENT
DIVISION OF FEDERAL RELATIONS

Human Rights Watch, Inc. (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of Human Rights Watch, Inc. (the "Plan") 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 1. In addition, the Employer, maintains 0 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 0.

Date: November 8, 2005

By: Barbara Siegel

Title: Director of Finance and Administration
(On Behalf of the Plan Administrator)

US MAIL

NEW YORK NY 100

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Top Hat Plan Exemption

Pension and Welfare Benefits Administration

Room N-564x

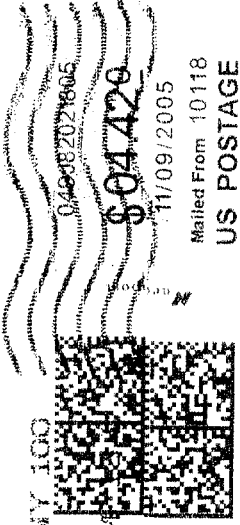
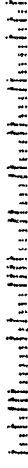
U.S. Department of Labor

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