

2520060621105

Stephen Wise Free Synagogue
30 West 68th Street
New York, New York 10023

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December 28, 2005

CERTIFIED MAIL
RETURN RECEIPT REQUESTED


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

Re: Top Hat Filing for Stephen Wise Free Synagogue 457(b) Deferred
Compensation Plan (the "Deferred Compensation Plan")

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, the Stephen Wise Free Synagogue (the "Synagogue") is hereby availing itself of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, with respect to the Deferred Compensation Plan, should it be subject to ERISA. The Synagogue's address is set forth above and its EIN is 13-1628215. The Synagogue currently maintains one plan, namely, the Deferred Compensation Plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Deferred Compensation Plan currently covers one employee.

Stephen Wise Free Synagogue

By: 

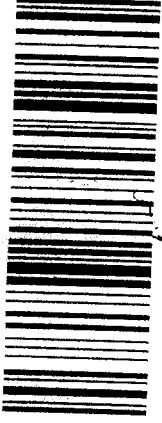
Name: Ann Targownik
Title: Executive Director

cc: Jay Fenster, Esq.



Stephen Wise Free Synagogue
30 West 68th Street, New York

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