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TOP-HAT PLAN EXEMPTION STATEMENT<sup>1</sup>

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Top-Hat Plan Exemption  
PWBA  
Room N-5644  
U.S. Department of Labor  
200 Constitution Ave., NW  
Washington, D.C. 20210

Employer Name: Living Cities

Address: 55 W. 125<sup>th</sup> Street, Suite 11C, New York, NY 10027

Employer EIN: 26-0003950

Name of Plan:<sup>2</sup> Living Cities 457(b) Plan

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: 1

Number of Employees in Plan(s): 3

<sup>1</sup> A tax-exempt organization must maintain a 457 plan as a "top-hat plan" within the meaning of ERISA to avoid application of certain ERISA provisions that are inconsistent with the requirements of Code §457. The employer must file this statement to exempt the top-hat plan from ERISA Title I reporting and disclosure requirements. The employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). A governmental 457 plan is not subject to ERISA and need not file this statement.

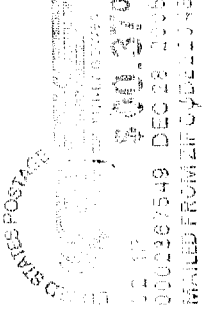
<sup>2</sup> See DOL Reg. §2520.104.23. Although the regulations do not require the name of the plan, the employer could include the plan name.



Pension Welfare Benefits Administration, Inc.

7639 Leesburg Pike

Falls Church, Virginia 22043



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