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A nonprofit center for objective policy analysis and pragmatic change

VIA: 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, N.W.
Washington, D.C. 20210

06 JAN 11 AM 10:05

Re: Section 457(b) Deferred Compensation Plan
of the Center for Governmental Research

Dear Sir or Madam:

Pursuant to the provisions of Department of Labor Regulations at 29 C.F.R. Sec. 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Including this plan, the employer maintains one such plan. Item (3) below sets forth the approximate number of participants in each plan as of the date of this letter. The plan was adopted on 12/19/2005.

Item (1): Employer
The Center for Governmental Research
1 South Washington Street, Suite 400
Rochester, New York 14614
EIN: 16-0754774

Item (2): Plan Name
Section 457(b) Deferred Compensation Plan of the Center for Governmental Research

Item (3):	<u>Plan Number</u>	<u>Number of Participants</u>
	004	1

Please contact me if you require additional information.

Very truly yours,

 12/22/2005
Susan M. Barnes, CFO



Susan M. Barnes
Center for Governmental Research, Inc.
One South Washington Street • Suite 400 •

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