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THE ANDREW W. MELLON FOUNDATION

140 EAST 62ND STREET

NEW YORK, N.Y. 10021

(212) 838-8400

06 APR -3 PM 12:00

OFFICE OF THE GENERAL COUNSEL AND SECRETARY

March 13, 2006

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW.
Washington, DC 20210

Re: Top-Hat Statement
The Andrew W. Mellon Foundation
EIN: 13-1879954

Dear Sir or Madam:

Enclosed is a statement required under Department of Labor Regulation Section 2520.104-23 with respect to The Andrew W. Mellon 457(b) Deferred Compensation Plan, adopted as of January 1, 2003, as amended from time to time (the "457(b) Plan"), and the Supplemental Executive Retirement Plan for Employees of The Andrew W. Mellon Foundation, adopted as of July 1, 1997, as amended from time to time (the "457(f) Plan").

The 457(b) Plan and 457(f) Plan are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (a "top hat plan").

The number of employees currently eligible to participate in the 457(b) Plan is fourteen. The number of employees currently eligible to participate in the 457(f) Plan is eight.

If you need any additional information concerning this filing, please contact me at the above telephone or address. For our records, please acknowledge receipt of this filing by date-stamping the enclosed copy of the letter and returning it to me in the envelope provided.

Very truly yours,



By: Michele S. Warman

Title: General Counsel and Secretary

(On behalf of The Pension and Benefits
Committee of The Andrew W. Mellon
Foundation, in its capacity as the Plan
Administrator)

Enclosure

THE ANDREW W. MELLON FOUNDATION

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NEW YORK, N.Y. 10021

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March 13, 2006

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Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: 29 CFR § 2520.104-23(b) Reporting and Disclosure Statement

Dear Sir or Madam:

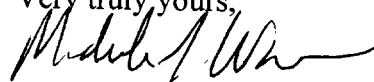
In accordance with Department of Labor Regulation §2520.104-23 that provides an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, the Pension and Benefits Committee of the Andrew W. Mellon Foundation as plan administrator, hereby files this reporting and disclosure statement containing the following information:

1. Name and address of employer: The Andrew W. Mellon Foundation
2. Employer identification number (EIN) assigned to the employer by the Internal Revenue Service: 13-1879954
3. Address of Employer: 140 East 62nd Street
New York, NY 10021
4. Name of the Plans: The Andrew W. Mellon Foundation 457(b) Deferred Compensation Plan, adopted as of January 1, 2003 (the "457(b) Plan")

The Supplemental Executive Retirement Plan for Employees of The Andrew W. Mellon Foundation, adopted as of July 1, 1997 (the "457(f) Plan")

5. The employer maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
6. The number of employees currently eligible to participate in the 457(b) Plan is fourteen. The number of employees currently eligible to participate in the 457(f) Plan is eight.

Very truly yours,



The Pension and Benefits Committee of
The Andrew W. Mellon Foundation, in
its capacity as the Plan Administrator

By: Michele S. Warman
Title: General Counsel and Secretary

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.

CERTIFIED MAIL™



7004 0750 0000 8435 9288

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