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A MILLIMAN GLOBAL FIRM



**Milliman**

Consultants and Actuaries

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April 17, 2006

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

Re New York State Industries for the Disabled, Inc. 457(b) Plan

To the Secretary of Labor:

In accordance with DOL Reg. Section 2520.104-23, please file this letter as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA.

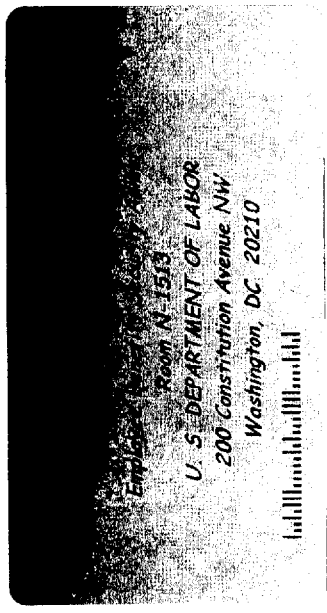
1. Employer Name: New York State Industries for the Disabled, Inc.  
Address: 155 Washington Avenue  
Suite 400  
Albany, NY 12210  
EIN: 13-2841179
2. New York State Industries for the Disabled, Inc. maintains the New York State Industries for the Disabled, Inc. 457(b) Plan primarily for the purpose of providing deferred compensation for a select group of highly compensated employees.
3. New York State Industries for the Disabled, Inc. maintains two nonqualified plans:
  - (1) New York State Industries for the Disabled, Inc. 457(b) Plan; and
  - (2) New York State Industries for the Disabled, Inc. Supplemental Retirement Plan
4. The number of employees in the New York State Industries for the Disabled, Inc. 457(b) Plan is three. The number of employees in the New York State Industries for the Disabled, Inc. Supplemental Retirement Plan is three.

If you have any questions, please contact me at 518-514-7100.

Sincerely,

Suzanne D. Smith, J.D., CPC, CEBS  
Consultant

cc: Ronald Romano, CFO, New York State Industries for the Disabled, Inc.



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**U. S. DEPARTMENT OF LABOR**  
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