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January 17, 2007

Secretary of Labor
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: Keuka College 457 (F) Plan

Dear Sir:

Pursuant to §2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Keuka College 457 (F) Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of the Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations.

Pursuant of Regulations §2520.104-23(b), the following information is provided:

1. Name and address of Employer: Keuka College
2. Employer's Employer Identification Number: 16-6054295
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there are a limited number of employees in such plan at this time.

Pursuant to Regulations §2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as requires by § 104(a) of ERISA.

Sincerely,

Keuka College

By: Jerry C. Hiller

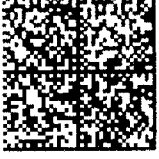
Date: 1/17/07

Jerry C. Hiller, Vice President of Finance and Administration
Print Name and Title of Employer's Signatory

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Keuka Park
New York 14478-0098
ADDRESS SERVICE REQUESTED



UNITED STATES POSTAGE
02 1A
0004311252
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