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March 28, 2007

By Certified Mail No.: 1596 9225
Return Receipt Requested

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

07 APR -6 PM 4:04

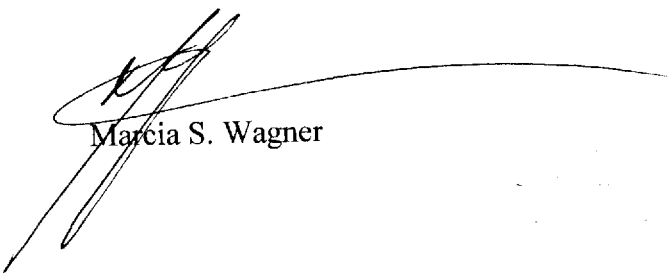
Re: F. B. Heron Foundation Supplemental Executive Retirement Plan

Dear Sir or Madam:

This notice is provided to take advantage of the alternative method of compliance in Department of Labor Regulations 29 CFR §2520.104-23. Our client, F.B. Heron Foundation, 100 Broadway, 17th Floor, New York City, NY 10005, Employer Identification Number 133647019, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The total number of employees eligible to participate in the plan is four.

F.B. Heron Foundation will provide plan documents to the Secretary of Labor upon request, as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Sincerely,



Marcia S. Wagner

MSW/pec

cc: Patricia J. Koza

