

**TEACHERS COLLEGE**  
**COLUMBIA UNIVERSITY**  
OFFICE OF HUMAN RESOURCES

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September 13, 2007

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

Re: Top Hat Plan Exemption – 457(b) Deferred Compensation Plan of  
Teachers College, Columbia University

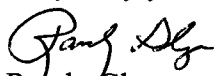
Dear Secretary of Labor:

As reflected below, Teachers College, Columbia University intends this letter to provide compliance with the reporting and disclosure requirements applicable to non-qualified "Top Hat" deferred compensation plans as reflected in Part 1, Title 1 of the Employee Retirement Income Security Act of 1974, as amended, ("ERISA"). Pursuant to Department of Labor Regulations, Section 2520.104-23(b), Teachers College, Columbia University respectfully provides the following information:

1. Employer Name: **Teachers College, Columbia University**
2. Employer Address: **525 West 120<sup>th</sup> Street, New York, NY 10027**
3. Employer EIN: **13-1624202**
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plan(s): **1**
6. Number of Employees in each Plan(s): **6**

Teachers College, Columbia University will provide copy of all plan documents upon request, in accordance with the provisions of ERISA Section 104(a)(1).

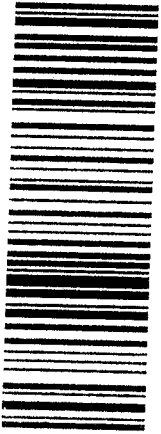
Very truly yours,



Randy Glazer  
Director, Office of Human Resources

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COLUMBIA UNIVERSITY**

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