

Cornell University
Division of Human Resources

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2520080801644

November 26, 2007

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

07 DEC -5 PM 6:28

Re: Cornell University 457(b) Deferred Compensation Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation Section 2520.104-23(b), we hereby provide the following information regarding the Cornell University 457(b) Deferred Compensation Plan:

1. Name and Address of Employer: Cornell University
130 Day Hall
Ithaca, New York 14853
2. Employer Identification Number: 15-0532082
3. Number of Top-Hat Plans: 25 plans
4. Number of Employees in each Top Hat Plan: The Cornell University 457(b) Deferred Compensation Plan currently covers 386 individuals. 24 plans cover one individual each.
5. Purpose of Top-Hat Plan: Cornell University maintains the Cornell University 457(b) Deferred Compensation Plan primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees.

Sincerely,

CORNELL UNIVERSITY

By:

Mary George Opperman
Vice President for Human Resources

MGO/mz

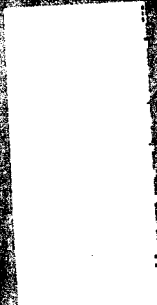
PLACE STICKER AT TOP OF ENVELOPE TO THE
LEFT OF THE RETURN ADDRESS. VOID IN UNITED STATES

CERTIFIED MAIL™



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University



W
R
U.S. Department of Justice
200 Constitution Ave, NW
Washington, DC