

January 24, 2008  
2520082042060

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

09 FEB 19 AM 9:33

RE: University of Rochester (EIN: 16-0743209)

**Statement Required Under Department of Labor Regulations  
Section 2520.104-23**

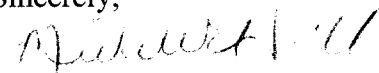
Dear Sir or Madam:

The employer named below maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The University previously submitted statements for other plans pursuant to letters dated August 10, 2004 and October 17, 2006. The previous filings were for the University of Rochester Medical Center Supplemental Executive Retirement (which currently has one participant) and the University of Rochester Deferred Compensation 457(b) Plan (which currently has 276 participants). The following is the relevant information required for a new deferred compensation recently adopted by the University:

<b>Name of Employer:</b>	University of Rochester
<b>Address of Employer:</b>	Office of Human Resources, Benefits Office 260 Crittenden Blvd. Rochester, NY 14642
<b>EIN:</b>	16-0743209
<b>Name of plan:</b>	The University of Rochester 457(f) Plan.
<b>Estimated number of employees in plan:</b>	As of the date of this filing, three employees participate in the University of Rochester 457(f) Plan.

If you have any questions, please contact me at (585) 275-2083.

Sincerely,

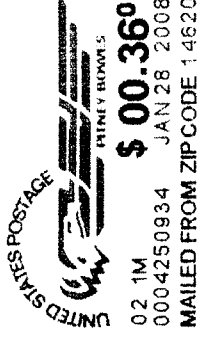


Michele R. Hill  
Manager, Benefits Office

UNIVERSITY OF  
**ROCHESTER**

Office of Human Resources  
Benefits Office  
260 Crittenden Boulevard  
Rochester, New York 14642

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FIRST CLASS



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