

July 31, 2008

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

Dear Secretary:

The purpose of this filing is to comply with the reporting and disclosure requirements of Part I of Title I of ERISA with respect to an unfunded or insured pension plan maintained for a select group of management or highly compensated employees. This filing is intended to comply with DOL Reg. 2520.104-23.

This New York Eye and Ear Infirmary 457(b) Plan is maintained by The New York Eye & Ear Infirmary, whose full address is 310 East 14<sup>th</sup> Street New York, NY 10003. The employer identification number 13556-2304 assigned by the Internal Revenue Service is 13556-2304.

The plan is maintained primarily for the purpose of providing deferred compensation for a select group management or highly compensated employees. The number of deferred compensation plans maintained by the employer is 1 plan in which there are 10 participating employees. In accordance with Section 104(a) (1) of ERISA, the employer will provide Plan documents to the Secretary of Labor upon request.

Sincerely,



Plan Administrator  
Susan B. Singer, M.S., PHR  
Human Resource Director

**Hamilton  
Cavanaugh**  
& ASSOCIATES, INC.

661 North Broadway  
North White Plains, NY 10603

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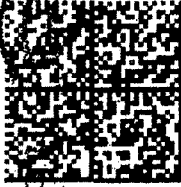
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