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August 29, 2008

VIA FEDERAL EXPRESS

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: Boyce Thompson Institute for Plant Research Section 457(b) Eligible
Deferred Compensation Plan**

Dear Sir/Madam:

On behalf of Boyce Thompson Institute for Plant Research, Inc., we enclose a Top Hat Exemption statement pursuant to the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, as set forth in 29 CFR 2520.104-23.

Sincerely,



Eric R. Paley

Enclosure
cc: Lucy Pola

TOP HAT EXEMPTION

This statement is provided pursuant to the alternate method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, as set forth in 29 CFR 2520.104-23.

Name and Address of Employer: Boyce Thompson Institute for Plant Research, Inc.
Tower Road
Ithaca, New York 14853

Employer Identification Number: 13-1739923

Declaration: The Employer maintains the Boyce Thompson Institute For Plant Research Section 457(b) Eligible Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 1

Number of Employees
Participating in the Plan: 1

From: Origin ID: KCCA (585)263-1225
Deborah Morigelli
NIXON PEABODY LLP
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ROCHESTER, NY 14604



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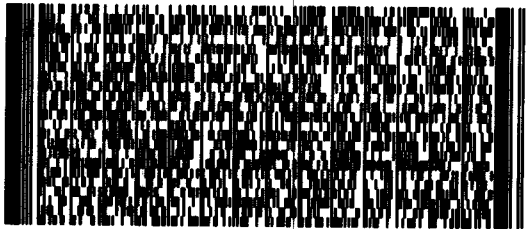
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Top Hat Plan Exemption
U.S. Dept. of Labor
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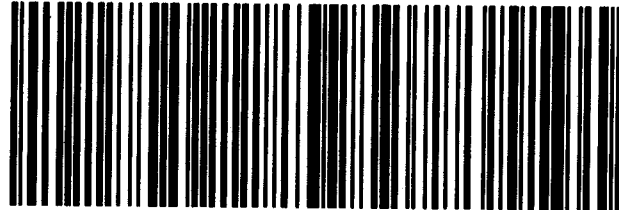
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