



New York State United Teachers

*Affiliated with the American Federation of Teachers, AFL-CIO
Representing teachers and other professionals, school-related professionals,
higher education professionals, health care professionals, and retirees*

Office of Counsel to the President
Gerard John DeWolf
Counsel to the President

November 7, 2008

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
Article No.: 7002 0860 0007 5009 9515

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 Filing Statement/Declaration**
Plan: New York State United Teachers Nonqualified Employees' Retirement Plan
Employer: New York State United Teachers, 800 Troy-Schenectady Road, Latham, New York 12110-2455
EIN: 14-1584772
(Our File No.: 615-1389)

Ladies and Gentlemen:

We are writing you pursuant to U.S. Department of Labor Regulation Section 2520.104-23 ("the regulation") regarding the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("the Act") for unfunded plans maintained by an employer for a select group of management or highly compensated employees, in accordance with the authority of the U.S. Secretary of Labor ("the Secretary") under Section 110 of the Act.

On behalf of the New York State United Teachers Nonqualified Employees' Retirement Plan Committee, being the plan administrator ("the Plan Administrator") for the New York State United Teachers Nonqualified Employees' Retirement Plan ("the Plan"), we hereby declare that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Furthermore, benefits which will be paid from the Plan, will be paid as needed solely from the general assets of the Employer. And, the Plan Administrator will provide any and all plan documents to the Secretary upon request, as required by Section 104(a)(6) of the Act.

08/11/08 10:00 AM

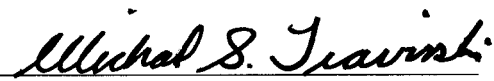
The Employer currently maintains two (2) plans described in paragraph (d) of the regulation:

1. the Plan currently being reported on- the New York State United Teachers Nonqualified Employees' Retirement Plan, in which, upon information and belief, approximately five (5) employees will participate (Plan established on October 24, 2008); and
2. a plan previously established, which is not currently being reported on (upon information and belief, covered under a prior declaration statement to the Secretary)- the New York State United Teachers Nonqualified 457(b) Deferred Compensation Plan (formerly known as the New York State United Teachers Top Hat Plan), in which approximately twelve (12) employees participate.

Thank you for your anticipated review. Should you have any questions, please do not hesitate to contact us.

Very truly yours,

Gerard John DeWolf
Counsel to the President

By: 
Michael S. Travinski
Associate Special Counsel

MST/fd

c. via e-mail: Timothy S. Wyld, CPA
Manager, NYSUT Compensation and Retirement Plans

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