

**MUNSON
WILLIAMS
PROCTOR
ARTS
INSTITUTE**

310 Genesee Street
Utica, New York 13502

EBSA/PUBLIC DISCLOSURE

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2009 NOV 27 AM 7:55

November 11, 2009

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

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

Re: Munson-Williams-Proctor Arts Institute Code
Section 457(b) Deferred Compensation Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulations Section 2520.104-23(b), we hereby provide the following information regarding the Munson-Williams-Proctor Arts Institute Code Section 457(b) Deferred Compensation Plan:

1. Name and Address of Employer: Munson-Williams-Proctor Arts Institute
310 Genesee Street, Utica, NY 13502
2. Employer Identification Number: 15-0532214
3. Number of Top-Hat Plans: 1
4. Number of Employees in each: 7
5. Purpose of Top-Hat Plan: Munson-Williams-Proctor Arts Institute maintains the Munson-Williams-Proctor Arts Institute Code Section 457(b) Deferred Compensation Plan primarily for the purpose of providing deferred compensation to a select group of management and highly-compensated employees.

Sincerely,

Munson-Williams-Proctor Arts Institute

By: 

Anthony J. Spiridigloizzi, Vice President and Treasurer

