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Houston Harbaugh

ATTORNEYS AT LAW

EBSA/PUBLIC DISCLOSURE
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File #28031-9

July 28, 2010

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: Phipps Conservatory and Botanical Gardens, Inc. 457(b) Deferred Compensation Plan
Phipps Conservatory and Botanical Gardens, Inc. 457(f) Deferred Compensation Plan
EIN: 25-1492587

Dear Sir or Madam:

Enclosed are two Registration Statements, filed on behalf of the sponsor of the above-named top hat plans. The statements contains the information required under DOL Reg. Section 2520.104-23.

If you need any further information with respect to this filing, please contact me.

Sincerely,

Gary J. Gunnett

enclosures

cc: Ms. Jan Kortz (w/encs)

Three Gateway Center • 401 Liberty Avenue 22nd Floor • Pittsburgh PA 15222-1005

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**REGISTRATION STATEMENT
FOR
PHIPPS CONSERVATORY AND BOTANICAL GARDENS, INC.
457(b) DEFERRED COMPENSATION PLAN**

The following information is submitted for purposes of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). The information is provided in accordance with the requirements set forth in DOL Reg. §2520.104-23.

Name of Employer: Phipps Conservatory and Botanical Gardens, Inc.
Address of Employer: 1059 Shady Avenue
Pittsburgh, PA 15232
EIN: 25-1492587

The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered by the plan is six (6).

**REGISTRATION STATEMENT
FOR
PHIPPS CONSERVATORY AND BOTANICAL GARDENS, INC.
457(f) DEFERRED COMPENSATION PLAN**

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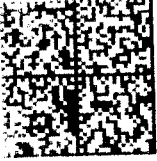
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Address of Employer: 1059 Shady Avenue
Pittsburgh, PA 15232
EIN: 25-1492587

The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered by the plan is one (1).



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401 Liberty Avenue, 22nd Floor
Pittsburgh, PA 15222-1005



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