



O'Connor Davies Munns & Dobbins, llp

ACCOUNTANTS AND CONSULTANTS

EBSA/PUBLIC DISCLOSURE

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November 2, 2010

Secretary of Labor
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: 457(b)Deferred Compensation Plan – Foundation For Child Development

Dear Secretary:

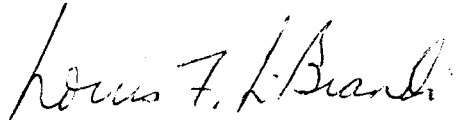
Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Deferred Compensation Plan of the Foundation For Child Development (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and the disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer - Foundation For Child Development
295 Madison Avenue, 40th Floor
New York, NY 10017
2. Employer's Employer Identification Number - 13-1623901
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan, covers 1 employee.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan Documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

A handwritten signature in cursive script that reads "Louis F. LiBrandi".

Louis F. LiBrandi
Principal
O'Connor Davies Munns & Dobbins, LLP