



2520113150298

225 Varick Street, 7th Floor  
New York, NY 10014  
Tel: 212-979-3000

EBSA/PUBLIC DISCLOSURE

2011 AUG 25 PM 3: 33

August 9, 2011

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

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

Re: National Audubon Society, Inc. 457(b) Retirement Plan

Dear Sir/Madam:

Pursuant to Department of Labor Regulation 2520.104-23, this statement represents the alternate method of complying with Part 1 of Title I of the Employee Retirement Income Security Act of 1974 with respect to the above-referenced "top-hat plan." The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The employer is: National Audubon Society, Inc.  
225 Varick Street, 7th Floor  
New York, NY 10014  
EIN: 13-1624102

The employer maintains one (1) top-hat plan. The total number of employees currently covered under this plans is 39.

Respectfully submitted,

Monique Quinn  
Vice President and Chief Financial Officer

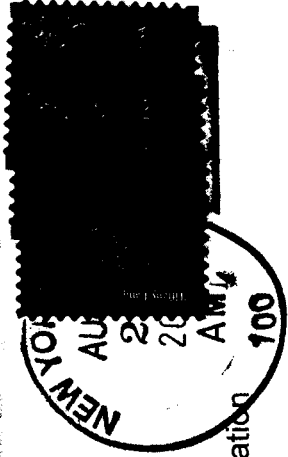
  
**Audubon**  
1940

225 Varick Street, 7th Floor  
New York, NY 10014

**CERTIFIED MAIL**



7018 3010 0001 4747 0384



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