

EDSA/PUBLIC DISCLOS

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July 30, 2012

By 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, D.C. 20210

RE: Top Hat Plans of the New York Institute for Special Education

Dear Sir/Madam:

In accordance with Department of Labor Regulation Section 2520.104-23(b) (the "Regulation"), the New York Institute for Special Education (the "Institute") hereby submits the information with respect to the below referenced plans.

Employer: New York Institute for Special Education
99 Pelham Parkway
Bronx, NY 10469

Employer Identification Number: 13-1740010

Declaration: The Institute maintains two employee pension benefit plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (collectively, the "Plans").

The number of individuals participating in the Plans is as follows: (i) in the 457(b) Deferred Compensation Plan of the New York Institute for Special Education – 3; and (ii) in the New York Institute for Special Education 457(f) Deferred Compensation Plan – 1.

In accordance with the Regulation, the Institute will provide copies of the Plans to the Department of Labor upon request.

999 Pelham Parkway
Bronx, NY 10469-4998
718-519-7000
718-231-9314 (Fax)
www.nyise.org

If you have any questions, please contact the undersigned.

Sincerely,

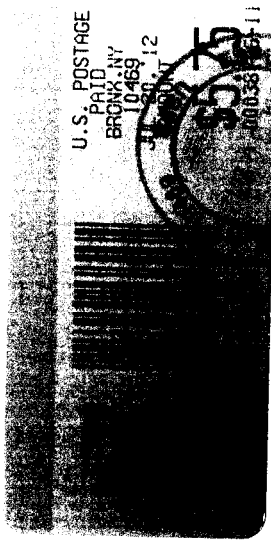
A handwritten signature in cursive script that reads "Bernadette M. Kappen".

Bernadette M. Kappen, Ph.D.
Executive Director
New York Institute for Special Education

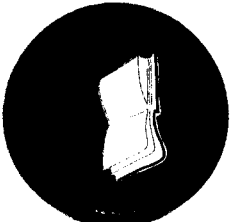
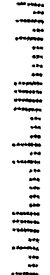
cc: David M. Glaser, Esq.
Meridith Bogart Krell, Esq.



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*Top Hat Exception
Employee Benefits Security Administration
Room N-1573
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210*



999 Pelham Parkway
Bronx, NY 10469-4998
Founded in 1831 as
The New York Institute for the
Education of the Blind