



NEW YORK
CHIROPRACTIC
COLLEGE

2520130092696

Finger Lakes School of Acupuncture and Oriental Medicine
School of Applied Clinical Nutrition

Academic Excellence
January 24, 2014

Professional Success

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: *New York Chiropractic College Deferred Compensation Plans*

Dear Sir or Madam:

In accordance with United States Department of Labor Regulation Section 2520.104-23(b), we hereby provide the information listed below regarding the following two deferred compensation plans that New York Chiropractic College established for President Frank J. Nicchi in December of 2013: (1) the New York Chiropractic College 2018 Section 457(f) Plan; and (2) the New York Chiropractic College 2019/2020 Section 457(f) Plan.

1. Name and Address of Employer: New York Chiropractic College
Attention: Vice President of Finance &
Administrative Services
2360 State Route 89
P.O. Box 800
Seneca Falls, NY 13148-0800
2. Employer Identification Number: 13-1916574
3. Number of Top Hat Plans: Three
4. Number of Employees in Each Top Hat Plan: Two, One, and One
5. Purpose of the Top Hat Plans: New York Chiropractic College maintains three nonqualified deferred compensation arrangements primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees.

Sincerely,

NEW YORK CHIROPRACTIC COLLEGE


By: Sean Anglim, CPA

Vice President of Finance and Administrative Services

1794676.4 1/21/2014

**NEW YORK
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COLLEGE**



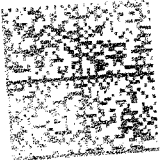
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