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EEOA/PUBLIC INFO

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August 11, 2014

Via 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: **Lower East Side Tenement Museum 457(f) Deferred Compensation Plans**

Dear Sir or Madam:

This letter constitutes the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

As of June 26, 2014, Lower East Side Tenement Museum (the “Museum”) established a Code Section 457(f) Deferred Compensation Plan for its executive Morris J. Vogel (the “Vogel Plan”) and a Code Section 457(f) Deferred Compensation Plan for its executive Barry Roseman (the “Roseman Plan”) (together, the “Plans”). In accordance with 29 C.F.R. § 2520.104-23, the Museum hereby provides you with the following information:

Name and Address of Employer

Lower East Side Tenement Museum
91 Orchard Street
New York, NY 10002

Employer Identification Number

13-3475390

Declaration

Lower East Side Tenement Museum sponsors and maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Number of Employees in Each

The Museum maintains two Code Section 457(f) Deferred Compensation Plans, with one employee participating in each plan.



We will provide plan documents, if any, to the Secretary of Labor upon request, in accordance with Section 104(a)(6) of ERISA.

If you have any questions regarding this matter, please contact the undersigned.

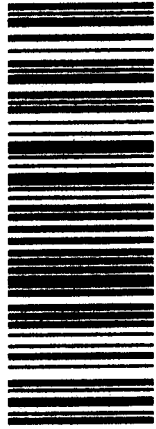
Sincerely,

A handwritten signature in black ink, appearing to read "Morris Vogel", with a long horizontal line extending to the right.

Morris Vogel
President

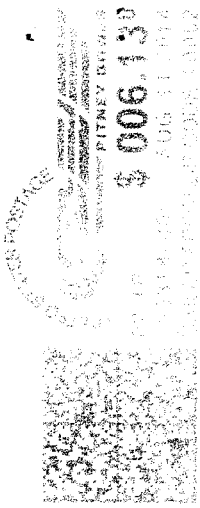
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**TENEMENT
MUSEUM**



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