

THE FRANKLIN AND ELEANOR
ROOSEVELT INSTITUTE 457(B) PLAN

TOP-HAT PLAN EXEMPTION STATEMENT

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

2520190450195

Re: ERISA REPORTING AND DISCLOSURE STATEMENT

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Sec. 2520.104-23, the following information is provided by the undersigned plan administrator:

The name of the Employer is: The Franklin and Eleanor Roosevelt Institute

The Employer's mailing address is: 570 Lexington Ave, 5th Floor
New York, New York 10022

The Employer's federal identification number (EIN) is: 23-7213592

The plans of employer and the number of participants covered in each plan is:

Plan Name: The Franklin and Eleanor Roosevelt Institute 457(b) Plan

Plan Effective Date: Nov 1, 2018

Plan Adoption Date: _____

Number of Participants: _____
(specify plan, effective date and number of employees covered)

The above-named employer maintains this plan primarily for the purpose of providing nonqualified deferred compensation benefits to a select group of management or highly compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

Employer: The Franklin and Eleanor Roosevelt Institute

By: [Signature] K. DUPRESSY, CFO

Date: Nov 27, 2018

TO THE PLAN ADMINISTRATOR

The following Administrative Forms have been included because they are either required under the Plan or by law, or they are necessary to properly administer the Plan. Below are instructions for the use of these forms.

A. TOP-HAT EXEMPTION STATEMENT

A tax-exempt organization must maintain a 457 plan as a "top-hat plan" within the meaning of ERISA to avoid application of certain ERISA provisions that are inconsistent with the requirements of Code §457. The employer must file this statement to exempt the top-hat plan from ERISA Title I reporting and disclosure requirements. The employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3).

TOP-HAT PLAN EXEMPTION STATEMENT

The attached statement must be filed within 120 days after the plan is adopted (D.O.L. Reg. Sec. 2520.104-23(b)(2)). If you fail to comply with this requirement, the plan must distribute and file a Summary Plan Description and must meet other applicable reporting and disclosure requirements. You will need to review the statement for accuracy, fill in the number of employees covered under the plan and the adoption date, sign and date the statement, and finally, mail the statement to:

U.S. Department of Labor
Employee Benefits Security Administration
Top-Hat Plan Exemption
200 Constitution Ave. NW, N-1513
Washington, DC 20210

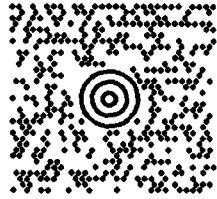
ROOSEVELT INSTITUTE
2124449130 202
570 LEXINGTON AVE. FLOOR 5
NEW YORK NY 10022

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SHIP TO:

EMPLOYEE BENEFITS SECURITY ADMIN
US DEPARTMENT OF LABOR
200 CONSTITUTION AVE. NW, N-1513
WASHINGTON DC 20210



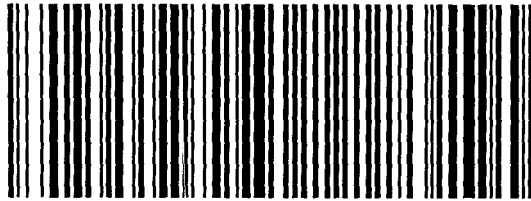
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