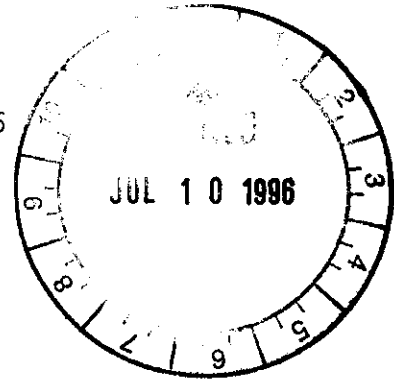


Eugene Parrs, P.C.

Attorney at Law

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Member N.Y. and Fla. Bars

July 5, 1996



Top Hat Exemption
Pension And Welfare Benefits Administration
Room N-5644
U.S. Dept. of Labor
200 Constitution Ave. N.W.
Washington, D.C. 20210

Re: R.W. Dake & Co., Inc. Supplemental Pension Plan

Gentlemen:

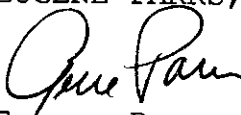
On behalf of the above captioned employer, I hereby submit the information required by DOL Regulation Section 2520.104-23(b):

1. Name of Employer: R.W. Dake & Co., Inc.
2. Address of Employer: 100 Bluff Drive
East Rochester, N.Y. 14445
3. Tax Identification Number: 16-0842044
4. The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in the Plan: 1

Please acknowledge receipt of this letter by time stamping and returning to me the enclosed duplicate of it. A postage paid return envelope is provided for your convenience.

Very truly yours,

EUGENE PARRS, P.C.


Eugene Parrs

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