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March 17, 1993

CERTIFIED MAIL #257 891 221

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

Re: Wine and Glass Tour, Inc.
Executive Retirement Plan

Gentlemen:

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

1. Name of Employer: Wine and Glass Tour, Inc.
2. Address of Employer: 1-1/2 N. Franklin Street
Watkins Glen, New York 14891
3. Tax Identification No. 16-0870675.
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: One.
6. Number of employees in the plan: One.

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,


Ralph K. Meigsbach

Enclosures

RKM/gf