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January 13, 1993

Certified Mail/Return Receipt Requested
P 685 090 353

Honorable Lynn Martin
Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Dept. of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

JAN 27 7 40 AM 1993

Dear Ms. Martin:

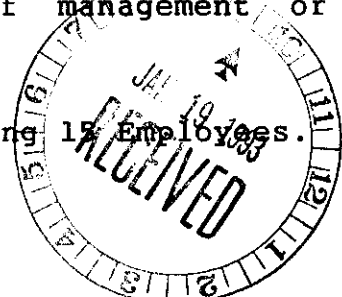
In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly-compensated employees, specified in Department of Labor Regulations Section 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: United Cerebral Palsy Association of Nassau County, Inc.
380 Washington Avenue
Roosevelt, NY 11575

Employer Identification No.: 11-1723782

United Cerebral Palsy Association of Nassau County, Inc. maintains a plan primarily for the purposes of providing deferred compensation for a select group of management or highly-compensated employees.

Number of Plans and Participants in Each Plan: 1 Plan Covering 15 Employees.




VACCARO & PRISCO

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Page 2

If you have any questions, please contact the undersigned.

Sincerely,

VACCARO & PRISCO

By: 
Stephen H. Frankel

SHF/cg
cc: Roy Chinman