

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

2520032543580

Re: Johnson, Lauder & Savidge

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

1) The name of the employer is:

Johnson, Lauder & Savidge

2) The mailing address of the employer is:

300 Security Mutual Building
Binghamton, New York 13901

3) The employer's federal identification number (EIN) is:

16-0919630

4) The number of plans and the number of participants in each plan is:

1 plan covering 5 partners


The above-named employer maintains this plan primarily for the purpose of providing deferred compensation in the form of salary continuation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Dated:

By:

January 25, 1993



William J. Scannell, Partner
for Johnson, Lauder & Savidge
Plan Administrator