

2520032543596

Felton, Wong and Grabowski, P.A.  
419 North Harrison Street  
Princeton, New Jersey 08540

Pension and Welfare Benefits Administration  
P. O. Box 75212  
Washington, DC 20013-5212

Re: Felton, Wong and Grabowski, P.A.  
"Top Hat Plan"

Gentlemen:

In compliance with the requirements of Department of Labor Regulation Section 2520.104-23, we file herewith the statement contained herein regarding the employer's unfunded plan which provides supplemental pension benefits to a select group of management or highly compensated employees of this employer, as an alternative method of complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

Employer's Name: Felton, Wong and Grabowski, P.A.

Employer's Address: 419 North Harrison Street  
Princeton, New Jersey 08540

Employer's Identification Number (EIN): 22-2361560

Declaration: This employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans:

This employer has one supplemental executive retirement plan covering a select group of management or highly compensated employees of this employer.

Number of Employees Covered:

The aforementioned plan currently covers four employees.

Very truly yours,

FELTON, WONG AND GRABOWSKI, P.A.

Date

2/22/93

By:

*Michael Wong* RP

LAW OFFICES

**DILWORTH, PAXSON, KALISH & KAUFFMAN**

3200 THE MELLON BANK CENTER

1735 MARKET STREET

PHILADELPHIA, PENNSYLVANIA 19103-7501

(215) 575-7000 FAX (215) 575-7200

HARRISBURG, PA.  
(717) 236-4812

WASHINGTON, D. C.  
(202) 682-4710

ATLANTIC CITY, N. J.  
(609) 484-8300

WESTMONT, N. J.  
(609) 854-5150

DIRECT DIAL NUMBER:

**(215) 575-7062**

**Richard M. Segal, Esquire**

**February 24, 1993**

Pension and Welfare Benefits Administration  
P. O. Box 75212  
Washington, DC 20013-5212

Re: **Felton, Wong and Grabowski, P.A.**  
**"Top Hat Plan"**

Gentlemen:

On behalf of our client, Felton, Wong and Grabowski, P.A., we file herewith the enclosed statement as an alternative method of complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 in compliance with the requirements of the Department of Labor Regulation Section 2520.104-23 with regard to the Company's "top-hat plan" which was adopted on January 23, 1993.

Please advise if you will need any additional information or material in connection with this matter.

Very truly yours,

  
Richard M. Segal

RMS:jac

Enclosure

**CERTIFIED MAIL**

**RETURN RECEIPT REQUESTED P 030 536 462**