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September 16, 1992

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

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Re: I. Gordon Corp. Incentive Agreement

Gentlemen:

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

1. Name of Employer: I. Gordon Corp.
2. Address of Employer: 16 East Main St.
Rochester, NY 14614
3. Tax Identification Number: 16-0868945
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,

WOODS, OVIATT, GILMAN, STURMAN & CLARKE


Eugene Parrs

EP/dav

SEP 18 1992