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

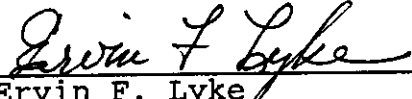
Re: White Haven Memorial Park
Deferred Compensation Arrangement

Dear Sirs:

This statement is submitted to comply with Department of Labor Regulations §2520.104-23 concerning a deferred compensation arrangement sponsored by White Haven Memorial Park.

White Haven Memorial Park, 210 Marsh Road, Pittsford, New York 14534, EIN: 16-0734432, maintains a plan primarily for the purpose of providing compensation for a select group of management or highly compensated employees. White Haven Memorial Park sponsors one such plan. There is one participant in the plan.

Dated: 9-10, 1992.



Ervin F. Lyke
President,
White Haven Memorial Park

SEP 16 1992