



Dining Associates, Inc.

2520032900597

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

Gentlemen:

The following information is provided in compliance with the alternative method of reporting and disclosure under Part 1 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 Regulation, 29 C.F.R., §2520.104-23.

(Employer Name): Dining Associates, Inc.

(Employer Address): 26 West Genesee Street
P. O. Box 529
Skaneateles, New York 13152

(Employer Identification Number:) 16-1200829 ✓

(The Employer) maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of plans and number of participants in each:

One Plan covering 1 employee

Sincerely,

DINING ASSOCIATES, INC.

Plan Administrator

By: William B. Eberhardt, President

JUL 29 1992

P.O. Box 529
Skaneateles, New York 13152
(315) 685-8981



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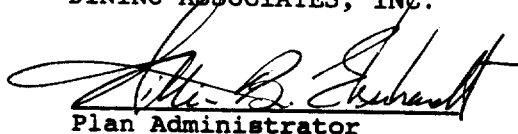
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