

"TEMPLE OF MEMORIES" MAUSOLEUM

4734 Butler Street, Pittsburgh, Pennsylvania 15201, Phone 412/682-1624

December 31, 1991

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

2520032900694

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

Re: Notice of Plan of Deferred Compensation

Dear Sir/Madam:

This statement is being filed pursuant to Department of Labor ("DOL") Regulation 2520.104-23 which permits an alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded pension plans which provide deferred compensation for a select group of management or highly-compensated employees.

The following information is provided as required by DOL Regulation 2520.104-23(b) (1) with respect to an unfunded deferred compensation plan maintained by Allegheny Cemetery for a select group of management or highly-compensated employees. This letter updates and supersedes any previous filed letter in regard to the plan identified below.

Name and Address of Employer:

Allegheny Cemetery
4734 Butler Street
Pittsburgh, PA 15201

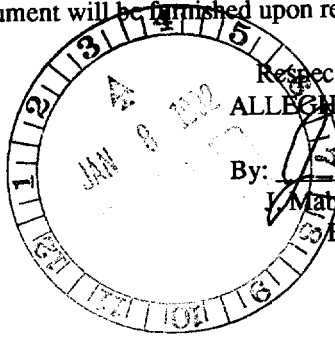
Employer Identification Number: 25-0314860

Name of Plan and Number of Participants as of December 31, 1991

Salary Conversion Agreement

There is only one (1) eligible employee and that employee is covered by the Agreement.

The above-named plan is maintained by Allegheny Cemetery as an unfunded plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees. A copy of the plan document will be furnished upon request.



Respectfully submitted,
ALLEGHENY CEMETERY

By: [Signature]
Maton Childs, President of the
Board of Managers