

410 PARK AVENUE, NEW YORK, NEW YORK 10022-4441

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WRITER'S DIRECT DIAL:
(212) 326-0245

WRITER'S EMAIL:

jmckeon@pryorcashman.com

December 31, 2002

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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: Mount Carmel Cemetery Deferred Compensation Plan

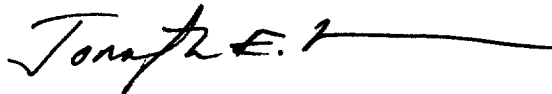
Dear Sir/Madam:

Enclosed herewith is a letter signed on behalf of the plan sponsor of the above-named top-hat plan setting forth the information required by Department of Labor Regulation Section 2520.104-23.

If you could be so kind, please acknowledge receipt of this filing by signing/stamping and returning to the undersigned the enclosed copy of this letter. A stamped, self-addressed envelope is enclosed for your convenience.

Please call me with any questions or concerns regarding this filing.

Sincerely,



Jonathan E. McKeon

Enclosures

cc: Mr. Mark Stempa
Richard M. Bethel, Esq.

December 26, 2002

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: Mount Carmel Cemetery Deferred Compensation Plan

Dear Sir/Madam:

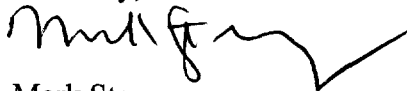
Pursuant to the provisions of Department of Labor Regulation Section 2520.104-23, you are hereby notified that the employer named in Item (1) below maintains a plan (as identified in Item (2) below) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Item (3) below sets forth the number of participants in the plan as of the date of this letter.

Item (1): Mount Carmel Cemetery
83-45 Cypress Hills Street
Glendale, NY 11385
EINo. 11-1104550

Item (2): Mount Carmel Cemetery Deferred Compensation Plan
Plan No. 004

Item (3) There are 2 participants in Plan No. 004 as of the date of this letter.

Sincerely,



Mark Stempa
On behalf of the Plan Sponsor

PRYOR CASHMAN SHERMAN & FLYNN LLP

410 PARK AVENUE, NEW YORK, NEW YORK 10022-4441

RETURN RECEIPT
REQUESTED

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE
CERTIFIED MAIL



7002 0510 0003 9145 4797



**CERTIFIED MAIL, RETURN RECEIPT
REQUESTED**

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

