

PRYOR CASHMAN SHERMAN & FLYNN LLP

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

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EMAIL: FIRM@PRYORCASHMAN.COM
WWW.PRYORCASHMAN.COM

WRITER'S DIRECT DIAL:

(212) 326-0245

WRITER'S EMAIL:

jmckeon@pryorcashman.com

September 5, 2002

2520032902306

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: Wellwood Cemetery Association, Inc. Eligible Deferred Compensation Plan

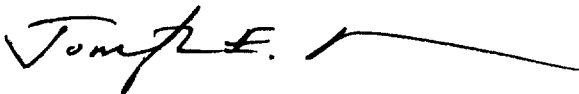
Dear Sir/Madam:

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 2520.104-23, along with the cover letter under which the original of said letter was forwarded to the above address on July 16, 2002. However, as we never received the acknowledgement requested in the cover letter, we are resending both the letter and the cover letter to insure compliance with the above referenced regulation.

If you could be so kind, please acknowledge receipt of this filing by signing/stamping and returning to the undersigned the enclosed copy of the 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

PRYOR CASHMAN SHERMAN & FLYNN LLP

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July 16, 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

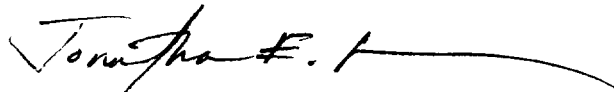
Re: Wellwood Cemetery Association, Inc. Eligible Deferred Compensation Plan

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 2520.104-23. Please acknowledge receipt of this filing by signing/stamping and returning to the undersigned the enclosed copy of the 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

Enclosure

cc: Mr. Harry Caretsky
Mr. Andy Muhlstock
David L. Auerbach, Esq.

July 11, 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: Wellwood Cemetery Association, Inc. Eligible Deferred Compensation Plan

Dear Sir/Madam:

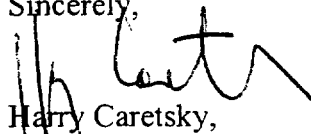
Pursuant to the provisions of Department of Labor Regulation Section 2520.104-23, you are hereby notified that the employer named in Item (1) below maintains one (1) plan (as identified in Item (2)) primarily for the purpose of providing deferred compensation for a select group of management or highly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

Item (1): Wellwood Cemetery Association, Inc.
P.O. Box 340
Farmingdale, N.Y. 11735
EINo. 13-1462845

Item (2): Wellwood Cemetery Association, Inc. Eligible Deferred Compensation Plan
Plan No. 004

Item (3) There is 1 participant in Plan No. 004 as of the date of this letter.

Sincerely,



Harry Caretsky,
On behalf of the Plan Sponsor

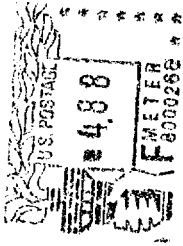
IMAN SHERMAN & FLYNN LLP

E. NEW YORK, NEW YORK 10022-4441

CERTIFIED MAIL



7002 0510 0001 9145 4810



FROM

PRYOR CASHMAN SHERMAN & FLYNN LLP

410 PARK AVENUE, NEW YORK, N.Y. 10022-4441

**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

PRYOR CASHMAN SHERMAN & FLYNN LLP

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