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1000 LOUISIANA, SUITE 5400
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(713) 750-3100

September 20, 2002

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Ms. Danita Thomas
U. S. Department of Labor
Office of the Chief Accountant
122 C Street, N.W.
Suite 400
Washington, DC 20001-2109

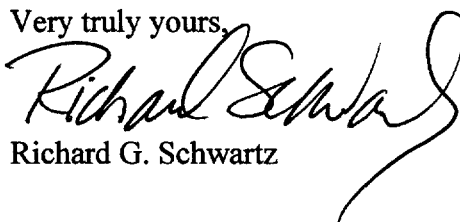
02 SEP 25 PM 12:55
U.S. DEPT. OF LABOR
OFFICE OF THE CHIEF ACCOUNTANT
122 C STREET, N.W.
WASHINGTON, DC 20001-2109

Re: Request for Top Hat Plan Statement Required by Department of Labor
Regulation 29 CFR §2520.104.23
DFVC Number: DFVC 1995-00451
EIN Number: 01-0263908

Dear Ms. Thomas

On behalf of my client, the Skowhegan School of Painting and Sculpture ("Skowhegan"), I write in response to your letter dated September 10, 2002 (copy attached). Skowhegan had in fact filed the alternative notice required by 29 CFR §2520.104-23 when it made its application under the DFVC Program in 1995. A copy of the filing, dated July 10, 1995, is attached. I trust that this will be responsive to your request.

Please do not hesitate to contact me if you require any further information.

Very truly yours,

Richard G. Schwartz

Ms. Danita Thomas
September 20, 2002
Page 2

Enclosures

RGS:pch

cc **Public Disclosure**
Pension and Welfare Benefit Administration
Room N-1513
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Ms. Andrea Poropatich
Skowhegan School of Painting and Sculpture
200 Park Avenue South
Suite 1116
New York, NY 10003-1503

U.S. Department of Labor

Pension and Welfare Benefits Administration
Washington, D.C. 20210

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

SEP 10 1 11 PM '02

Plan Administrator
Skowhegan School of Painting and SC
2000 Park Avenue South
Hulpture, NY 10003RE: Request for Top Hat Plan Statement Required By Department of Labor
Regulation 29 CFR §2520.104-23DFVC Number: DFVC1995-00451
EIN Number: 01-0263908

Dear Plan Administrator:

The Office of the Chief Accountant has recently conducted a review of the Delinquent Filer Voluntary Compliance Program (DFVC Program). Upon reviewing our records, it appears that you did not comply with the terms of the DFVC Program. While you did submit a penalty payment and a copy of the Form 5500 to the DFVC Program, there is no record of your submitting the required registration statement with the Public Disclosure office, as required by the DFVC Program under section 4.01(b) of 60 FR 20874.

In order to remain in the DFVC Program, you must submit a statement, pursuant to ERISA regulation 29 CFR §2520.104-23 to both addresses below. Failure to submit the statements may result in additional penalties.

Danita Thomas
U.S. Department of Labor
Office of the Chief Accountant
122 C Street, N.W., Suite 400
Washington, DC 20001-2109Public Disclosure
Pension and Welfare Benefit Admin.
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

If you have any questions, I encourage you to contact me at (202) 693-8403. (This is not a toll-free number.)

Sincerely,

A handwritten signature in cursive script that reads "Danita Thomas".

Danita Thomas
Reporting Compliance Specialist
Office of the Chief Accountant*Working for America's Workforce*

EPSTEIN BECKER & GREEN, P.C.

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NEW YORK, NEW YORK 10177-0077¹

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TELEX 5101008171

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DIRECT LINE

(212) 351-4713

November 13, 1995

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(703) 684-1204

¹P.C. NEW YORK, WASHINGTON, D.C.
CONNECTICUT, VIRGINIA, NEW JERSEY
MASSACHUSETTS AND TEXAS ONLY

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Internal Revenue Service
Holtsville, NY 11742

Re: Skowhegan School of Painting and Sculpture
Executive Retirement Program
EIN: 01-0263908
Reference No. 8253027135

Dear Sir or Madam:

On behalf of my client, the Skowhegan School of Painting and Sculpture, I am writing in response to your correspondence dated November 3, 1995 (copy enclosed). Your letter states that the Form 5500-C for the plan year ending December 31, 1994 for the Skowhegan School of Painting and Sculpture Executive Retirement Program ("Plan") cannot be processed as a final return.

Please note that the filing included a cover letter which explained why filing the form as a final return was proper. A copy of that cover letter, dated July 10, 1995 is enclosed for your convenience.

The Plan is an unfunded "top hat" plan maintained for a select group of management or highly compensated employees. Department of Labor ("DOL") Regulation Section 2520.104-23 provides an exemption for top hat plans from the reporting and disclosure requirements of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), including the requirement to file annual Forms 5500. This exemption is available

Internal Revenue Service

November 13, 1995

Page 2

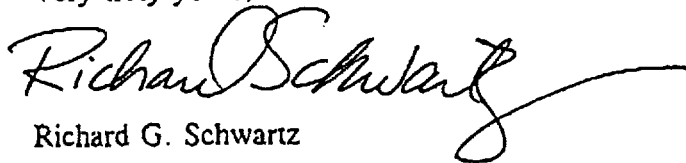
provided an "alternative disclosure statement" is filed with the DOL within 120 days after the plan first becomes subject to the reporting and disclosure provisions of ERISA. Assuming this alternative filing is timely made, a top hat plan is thereafter exempt from the requirement to file an annual Form 5500.

Although we did not make the alternative filing within the above mentioned 120-day period, the Plan recently regained the exemption from the annual reporting requirements. According to the recently announced DOL Delinquent Filer Voluntary Compliance ("DFVC") Program (60 F.R. 20874, April 27, 1995), a top hat plan that failed to timely file the alternative disclosure statement may regain the exemption under DOL Regulation Section 2520.104-23 by making a filing under the DFVC Program and paying a sanction.

Having made the appropriate filings under the DFVC Program, the Plan has regained its exemption from filing annual Forms 5500 under DOL Regulation Section 2520.104-23. While the Plan will continue to be maintained, the Plan is no longer required to file an annual Form 5500. Accordingly, the 1994 Form 5500 will be the final Form 5500 filed by the Plan and should be processed accordingly.

Please note that the Form 5500 in question was filed with the caption "DFVC Program" in bold red letters across the top of page one pursuant to the DFVC Program filing instructions provided by the DOL.

Very truly yours,



Richard G. Schwartz

Enclosures

cc: Judson P. Reis

S Skowhegan School of Painting and Sculpture
 200 Park Avenue South, Suite 1116, New York, New York 10003-1503
 Tel. 212 529-0505 Fax 212 473-1342
 Summer: Box 449, Skowhegan, Maine 04976 Tel. 207 474-9345

July 10, 1995

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Internal Revenue Service
Holtsville, NY 00501

Re: Skowhegan School of Painting and Sculpture
Executive Retirement Program

Dear Sir or Madam:

Enclosed is a final 1994 Form 5500-C for the Skowhegan School of Painting and Sculpture Executive Retirement Program (the "Plan"), which is an unfunded "top hat" plan maintained for a select group of management or highly compensated employees.

According to the recently announced Department of Labor ("DOL") Delinquent Filer Voluntary Compliance ("DFVC") Program (60 F.R. 20874, April 27, 1995), a top hat plan may regain its exemption from the reporting and disclosure requirements of Part I of the Employee Retirement Income Security Act of 1974 ("ERISA") by making a filing under the DFVC Program, which includes an alternative disclosure statement under DOL Regulation Section 2520.104-23.

Having made the appropriate filings under the DFVC Program, the Plan has regained its exemption from filing annual Forms 5500 under DOL Regulation Section 2520.104-23. Accordingly, we have enclosed a final return for the Plan.

Very truly yours,

Judson P. Reis
 Judson P. Reis
 President, Board of Trustees

enclosure

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§ Skowhegan School of Painting and Sculpture

200 Park Avenue South, Suite 1116, New York, New York 10003-1503

Tel. 212 529-0505 Fax 212 473-1342

Summer: Box 449, Skowhegan, Maine 04976 Tel. 207 474-9345

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July 10, 1995

CERTIFIED MAIL **RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: Skowhegan School of Painting and Sculpture
Executive Retirement Program

To Whom it May Concern:

On behalf of the Skowhegan School of Painting and Sculpture, and pursuant to section 4.01 (b) of the Department of Labor ("DOL") Delinquent filer Voluntary Compliance Program and DOL Regulation Section 2520.104-23, the following is submitted as an alternative form of compliance with the reporting and disclosure requirements of Part I of ERISA. The Skowhegan School of Painting and Sculpture maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. With respect to such plan the following information is provided:

1. Name and Address of Employer:

Skowhegan School of Painting and Sculpture
200 Park Avenue South, Suite 1116
New York, NY 10003
2. EIN:

01-0263908
3. Name of Plan:

Skowhegan School of Painting and Sculpture
Executive Retirement Program
4. Number of Plans: 1
5. Number of Participants: 2

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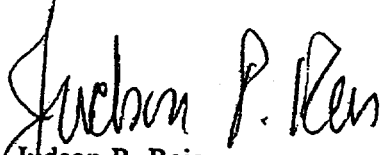
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Executive Directors
Larry Levine
Administrator
David Sechy
Administrative Assistant

If you have any questions with respect to this filing, please contact the undersigned.

Very truly yours,



Judson P. Reis
Judson P. Reis
President, Board of Trustees

**RICHARD G. SCHWARTZ
EPSTEIN BECKER & GREEN, P.C.**

ATTORNEYS AT LAW
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**Public Disclosure
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