

West Side Advisors, LLC
130 West 70th Street
New York, New York 10023

02 FEB 25 PM 2:55

January 29, 2002

2520032902753

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

To Whom It May Concern:

Pursuant to 29 C.F.R. § 2520.104-23, West Side Advisors, LLC (the "Company") is filing this statement in order to comply with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended.

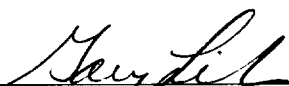
- *Name and Address of Employer:*

West Side Advisors, LLC
130 West 70th Street
New York, New York 10023

- *Employer Identification Number assigned by the Internal Revenue Service:* 13-3970019
- The West Side Advisors, LLC Deferred Compensation Plan, the one plan for which this statement is submitted, currently covers one employee.
- The West Side Advisors, LLC Deferred Compensation Plan is maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and is the only such plan maintained by the Company.

If you have any questions, please contact the undersigned at (212) 712-2100.

WEST SIDE ADVISORS, LLC



By: Gary Lieberman
Its: President

Fried, Frank, Harris, Shriver & Jacobson
One New York Plaza
New York, NY 10004-1980

FRIED

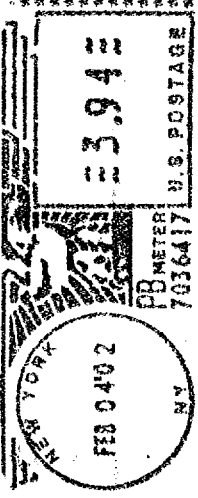
5T5T 7T5T ET00 029T 0002



CERTIFIED MAIL

PLACE STICKER AT TOP OF ENVELOPE
TO THE RIGHT OF RETURN ADDRESS
FOR DELIVERY BY FIRST CLASS MAIL

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



100 Constitution Avenue, NW