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September 28, 1992

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

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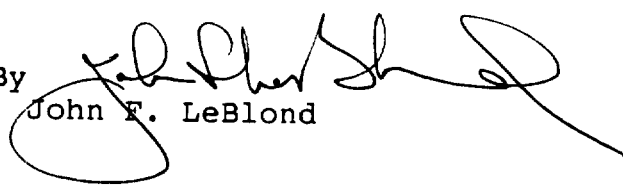
Gentlemen:

In 1977, concurrent with the adoption of a supplemental retirement arrangement for certain select employees, Duquesne University filed the notice permitted by the Department's Regulation §2520.104-23. However, as a result of concern regarding the Department's publication of notices advising of the enforcement of civil penalties under the Employee Retirement Income Security Act, as amended, and as a result of changes in the number of covered employees, the University has asked me to update the 1977 filing.

Accordingly, this is to advise you that Duquesne University of the Holy Ghost, 600 Forbes Avenue, 15282, whose federal tax identification number is 25-1035663, maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are currently an aggregate of seven (7) such employees participating in the plan, but this number will increase or decrease from time to time.

Very truly yours,

REED SMITH SHAW & McCLAY

By 
John F. LeBlond

JFL/cmk

cc: Ms. Ruthann Saylor