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Secretary of Labor
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

This statement is filed pursuant to Labor Regulation 2520.104-23 (b) (1) to elect the alternative method of compliance for pension plans for certain selected employees.

Employer Name K&K ASSOCIATES INC.
Employer Address 2555 BRIGHTON - HENRIETTA
TOWNLINE ROAD BOX E
ROCHESTER NEW YORK 14623

Employer Identification Number 16-1127028

The employer maintains a plan or plans previously for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of deferred compensation plans 1

Number of employees in each plan

<u>Plan Number</u>	<u>Number of Employees</u>
<u>1</u>	<u>1</u>
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<u> </u>	<u> </u>

SEP 28 1992

Signed Karl E. Jovan
Title PRESIDENT

Date 9/21/92