2520040150797

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Date

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

Re: Unfunded "Top Hat" Plan

Gentlemen:

In accordance with Department of Labor Regulation Section 2520.104-23(b)(1), we hereby submit the following information:

1. Name and address of Employer: Shea's O'Connell Preservation Guild, Ltd.
   646 Main Street
   Buffalo, NY 14202

2. Employer identification number: 16-1158412

3. Number of Top Hat Plans: 1

4. Number of employees in plan: 1

5. Purpose of Plan: Shea's O'Connell Preservation has entered into a deferred compensation arrangement for one executive, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Sincerely,

SHEA'S O'CONNELL PRESERVATION GUILD, LTD.

By: _____
Patrick J. Fagan
Executive Vice President