

**CHUHAK & TECSON, P.C.**

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ATTORNEYS AT LAW

Thomas S. Chuhak  
John P. Fadden  
Barry A. Feinberg  
Dennis A. Ferraro  
Cary S. Fleischer  
Albert L. Grasso  
Rick Hammond, CLU  
Edwin I. Josephson  
Arnold E. Karolewski  
John Laurence Kienlen  
Stephen M. Margolin  
James W. Naisbitt  
Donald J. Russ, Jr.  
Andrew P. Tecson  
Joseph A. Tecson

225 West Washington Street  
Suite 1300  
Chicago, Illinois 60606-3418  
(312) 444-9300  
Fax: (312) 444-9027

Writer's Direct Line

(312) 855-4316

December 29, 1993

John P. Adams  
Thomas F. Bennington, Jr.  
Barbara Chuhak Bernau  
Barbara A. Cronin  
Alan R. Dolinko  
John M. Foley  
Stephen A. Glickman  
Tammy A. Koester  
Karen S. Kogachi  
John F. Mahoney  
Laurie A. Pegler  
Stacy E. Singer  
Don M. Sowers  
Michael D. Weis

Of Counsel

Lawrence E. Glick  
Joseph O. Rubinelli  
Mary Jane Rubinelli

**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**

Dear Sirs:

This statement is filed in accordance with the requirements of 29 C.F.R. §2520.104-23 to inform the Department of Labor that a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees is currently maintained by the following employer:

Name: Charles Ifergan Coiffures, Inc.  
Address: 106 East Oak Street  
Chicago, IL 60611  
EIN: 36-2780700

The employer maintains two (2) plans that cover two (2) employees. Plan documents will be provided to the Department of Labor upon request. The plans were adopted during December 1993.

Sincerely yours,

  
Albert L. Grasso

ALG/asr