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LAW OFFICES

PARKER, McCAY & CRISCUOLO

A PROFESSIONAL CORPORATION

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OF COUNSEL

HAROLD T. PARKER (1903-1983)  
ALBERT McCAY (1901-1969)  
ROBERT W. CRISCUOLO (1909-1977)

ERNEST A. SPINELLO, JR. (1961-1992)

February 22, 1994

REPLY TO:

Marlton

\* CERTIFIED CIVIL TRIAL ATTORNEY  
◊ CERTIFIED CRIMINAL TRIAL ATTORNEY  
† PA BAR ALSO  
Δ TX BAR ALSO  
\* DC BAR ALSO  
\* OH BAR ALSO  
\* CO BAR ALSO  
† NY BAR ALSO  
□ CT BAR ALSO

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
PENSION AND WELFARE BENEFITS ADMINISTRATION  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Re: Parker, McCay & Criscuolo

Gentlemen:

The following information is supplied pursuant to DOL Reg. § 2520.104-23.

1. On December 30, 1993, Parker, McCay & Criscuolo (the "Employer") adopted the Parker, McCay & Criscuolo Supplemental Retirement Plan (the "Plan"). The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan is the only arrangement maintained by the Employer for this purpose.

2. The name and address of the Employer is:

Parker, McCay & Criscuolo  
Suite 401  
Three Greentree Centre  
Route 73 & Greentree Road  
Marlton, NJ 08053

1994 FEB 22 10 00 AM

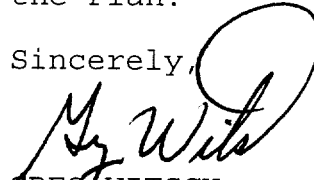
PARKER, McCAY & CRISCUOLO

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2 *one plan*

3. The Employer's employer identification number is:  
22-2022 169.
4. Four employees participate in the Plan.

Sincerely,



GREG WITSCH  
EXECUTIVE DIRECTOR

GW:mmc

FEB 27 1997