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Certified Mail

July 5, 1990

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

RE: Nichols (3), Inc.

Gentlemen:

On behalf of the administrator of certain pension plans of the above-referenced employer, we are providing the following statements in compliance with the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974:

Name of Employer: Nichols (3), Inc.
Address of Employer: 125 Tech Park Drive, Suite 104
Rochester, New York 14623
Employer Identification Number: 16-1209429

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

The employer has three such plans; each plan has one employee.

Leon H. Sturman
1908-1989

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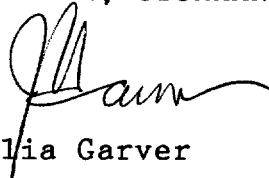
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The employer shall provide to the Secretary of Labor copies of plan documents upon receipt of written request.

If you require any additional information, please contact the undersigned.

Very truly yours,

WOODS, OVIATT, GILMAN, STURMAN, & CLARKE

A handwritten signature in cursive script, appearing to read 'J. Garver', written in dark ink.

Julia Garver

JG/po

cc:Nichols (3) Inc.
Ralph K. Merzbach, Esq.