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June 16, 1995

**Certified Mail
Return Receipt Requested**

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

**Re: Jewish Community Federation of
Greater Rochester, N.Y., Inc.
Supplemental Benefit Plan**

Gentlemen:

On behalf of the above-captioned employer, we hereby submit the information required by DOL Regulation Section 2520.104-23(b):

1. Name of Employer: Jewish Community Federation of Greater Rochester, New York
2. Address of Employer: 441 East Avenue, Rochester, New York 14607.
3. Tax Identification Number: 16-0868942
4. The employer maintains the plan for the purpose of providing a Supplemental Benefit for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in Plans: 1

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Please acknowledge your receipt of this letter by stamping a copy of this letter and returning it to me in the envelope provided.

Very truly yours,

WOODS, OVIATT, GILMAN, STURMAN & CLARKE LLP

Robert G. Greene

RGG:csv

cc: Mrs. Eileen Grossman
c/o Jewish Community Federation of
Greater Rochester, N.Y., Inc.