

CASE, POMEROY & COMPANY, INC.

SUITE 1600  
529 FIFTH AVENUE  
NEW YORK, N. Y. 10017-4608  
(212) 867-2211  
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ADELE R. WAILAND  
VICE PRESIDENT, SECRETARY  
GENERAL COUNSEL

July 24, 1995

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

Dear Secretary:

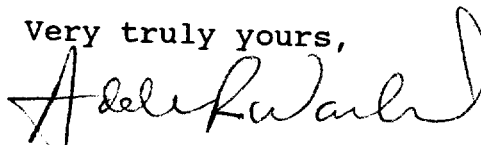
Case Pomeroy & Company, Inc. has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, funded through general assets of the Company.

The following information is provided under the alternate method of compliance under Department of Labor regulation Section 2520.104-23.

Employer:	Case, Pomeroy & Company, Inc. 529 Fifth Avenue, Suite 1600 New York, NY 10017-4608
Employer EIN:	13-1758408
Plan Purpose:	Primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees
Number of Plans:	1
Number of Participants:	8

Plan documents will be provided on your request. If you have any questions, please contact me at the above address.

Very truly yours,



Adele R. Wailand

ARW:vf

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

95 AUG 30 11 35 AM '95  
DOL-PWISA  
101-1758408