

PIAKER & LYONS, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
2521 VESTAL PARKWAY EAST  
P. O. BOX 247  
VESTAL, NEW YORK 13851-0247

2520032033546

MEMBERS OF:  
American Institute of Certified Public Accountants  
New York State Society of Certified Public Accountants

(607) 729-9373  
FAX: (607) 729-6893

December 23, 1992

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

Re: Piaker & Lyons, P.C.  
Deferred Compensation Arrangement

Gentlemen:

On behalf of the above captioned employer, we hereby submit the information required by DOL Regulation 2520.104-23(b) in order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part I:

1. Name of Employer: Piaker & Lyons, P.C.
2. Address of Employer: 2521 Vestal Parkway East, Vestal NY 13850
3. Tax Identification Number: 16-1152552
4. The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One
6. Number of Employees in the Plan: 10

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Please acknowledge receipt of this letter by time stamping and returning to me the enclosed duplicate of it. A postage paid return envelope is provided for your convenience.

Very truly yours,

PIAKER & LYONS, P.C.

*Alan D. Piaker*

Alan D. Piaker  
Assistant Vice President

ADP/fms  
Enclosures

DEC 31 1992  
RECEIVED