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## STATEMENT

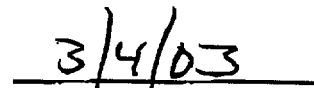
**Name, Address, and EIN of the Employer:**

Longwood Gardens, Inc.  
PO Box 501  
Kennett Square, PA 19348-0501  
EIN: 51-0110625

**Top-Hat Plan Declaration by Plan Administrator:**

I, Dennis R. Fisher, being the Plan Administrator for the Longwood Gardens, Inc. 457 Prototype Plan ("Plan"), do hereby declare that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. In addition, Longwood Gardens, Inc., the employer, maintains this one Plan as described in Department of Labor Regulations Section 2520.104.23. Furthermore, two employees will be covered under the Plan.

  
\_\_\_\_\_  
Plan Administrator

  
\_\_\_\_\_  
Date

18 11 12:05

March 4, 2003

Top Hat Plan Exemption  
Employee Benefits Security Administration  
US Department of Labor  
200 Constitution Avenue N W  
Washington, DC 20210

RE: Longwood Gardens, Inc. 457 Prototype Plan  
EIN: 51-0110625

To Whom It May Concern:

On behalf of Longwood Gardens, Inc, our firm is filing the attached Statement to satisfy the reporting and disclosure requirements of Part 1 of Title I of ERISA, according to the alternative method of compliance under Department of Labor Regulations Section 2520.104-23.

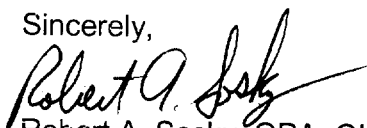
Please be advised that the Plan was adopted on August 12, 2002 with an effective date of September 1, 2002. Due to the misconception and miscommunication of responsibilities between our client, legal counsel, and our firm, we discovered that the Statement was not submitted to the DOL within the 120-day requirement.

Although the Statement is being filed beyond the required 120-day filing requirement, as of today's date, there are no overdue annual reports (Form 5500) for the plan year ending December 31, 2002.

This filing does not result in any economic hardship to any of the parties involved. It is only an informational form that is being filed (unintentionally) past the due date. Because the filing resulted from an Administrative problem, and not willful misconduct, I respectfully request that you grant an extension of the filing deadline to the day you receive this Statement. Since the Statement is being filed in good faith and we have shown reasonable cause of the late filing, I kindly request that you waive any late penalty fees in this particular instance and that this Plan will be exempt from any 5500 filing requirements.

Should you have any questions, please do not hesitate to contact me directly. Thank you for your consideration.

Sincerely,

  
Robert A. Sosky, QPA, QKA  
Pension Manager



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Mechanicsburg, PA 17055-49  
www.invesmart.com

CONFIDENTIAL



7002 2030 0006 8997 1341  
LETTER RECEIPT REQUESTED

PERSONAL AND CONFIDENTIAL

Top Hat Plan Exemption  
Employee Benefits Security Administration  
US Department of Labor  
200 Constitution Avenue N W  
Washington, DC 20210

