

2520040762581

FRED L. EMERSON FOUNDATION, INC.

P.O. Box 276
Auburn, NY 13021

December 8, 2003

DEC 10 12:10

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plan is:

FRED L. EMERSON FOUNDATION, INC.
P.O. Box 276
Auburn, NY 13021

The Employer's EIN is: 15-6017650

The number of employees participating in each plan is:

<u>Plan Name</u>	<u>Number of Initial Participants</u>
EMPLOYEE CONTINUING SERVICES and DEFERRED COMPENSATION AGREEMENT-RONALD D. WEST	1

Very truly yours,

FRED L. EMERSON FOUNDATION, INC.

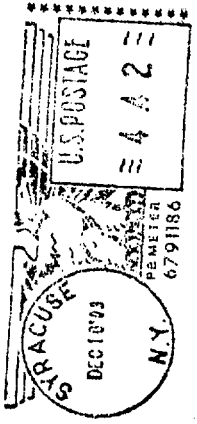
By: 
David L. Emerson, President

GENIE MAIL™

SCOLARO, SHULMAN, COHEN, FETTER
ATTORNEYS AND COUNSELORS
90 PRESIDENTIAL PLAZA
CORNER OF TOWNSEND AND HARRIS
SYRACUSE, NEW YORK 13



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