

Peter K. Bradley
Partner
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December 29, 2003

2520040762840

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Dear Sir or Madam:

Re: Retirement Agreement Between Fred R. Whaley, Jr. and Buffalo City Cemetery (the "Agreement"), dated December 18, 2003

Pursuant to Department of Labor Regulation § 2520.104-23, this statement is filed for the Agreement for the purpose of satisfying the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Buffalo City Cemetery, pursuant to the terms of the Agreement, provides unfunded, additional retirement benefits for an individual who is a member of a select group of management and who is a highly compensated employee. The following information is included as part of this statement.

1. The name and address of the employer is:

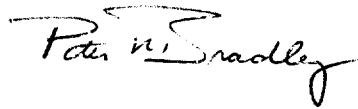
Buffalo City Cemetery
1411 Delaware Avenue
Buffalo, New York 14209
2. The Employer Identification Number assigned by the IRS to the employer is: 16-0365720.
3. The employer maintains the Agreement primarily for the purpose providing deferred compensation for an individual who is a member of a select group of management and who is a highly compensated employee. There is one employee covered under the Agreement. This coverage number is accurate as of December 18, 2003.

4. The Agreement was executed on December 18, 2003, with an effective date of December 18, 2003.

A copy of the Agreement is available upon request as required by Section 104(a)(1) of ERISA.

The undersigned attorney respectfully submits this statement on behalf of the employer.

Very truly yours,

A handwritten signature in black ink that reads "Peter K. Bradley". The signature is written in a cursive style with a large, stylized initial "P".

Peter K. Bradley

PKB/jlb

cc: Dean Jewett
James M. Wadsworth
Fred R. Whaley, Jr.

UNLIMITED MAIL

Hodgson Russ
ATTORNEYS • LLP
One M&T Plaza, Suite 2000
Buffalo, New York 14203-2391



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TOP HAT EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMIN.
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

