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WRITER'S DIRECT NUMBER IS

951-1583

December 23, 1992

United States Department of Labor
Top Hat Plan Exemption
200 Constitution Ave. Room N 5644
Washington, D.C. 21210

Re: Mellman & Lazarus, Inc.
Our File Number 13271.1

Dear Sir or Madam:

On behalf of Mellman & Lazarus, Inc., and in accordance with Regulation section 2520.104-23(d), the undersigned hereby advises you as follows:

Name and Address of Employer:

Mellman & Lazarus, Inc.
1054 31st St. N.W.
Washington, D.C. 20007

Employer Identification Number:

52-1477463

I hereby declare that the above mentioned employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The number of such plans is one (1) and the number of employees in such plan is two (2).

This plan was adopted on October 15, 1992.

Very truly yours,

Steven W. Jacobson

cc: Ed Lazarus