

2520040183385

ERISA STATEMENT  
(to be filed with Department of Labor)

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

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

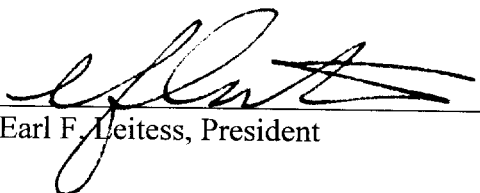
The undersigned employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

*Name and Address of Employer:* Leitess, Leitess & Friedberg, P.C.  
1700 Reisterstown Road, Suite 201  
Baltimore, Maryland 21208

*Employer Identification Number:* 52-1845473 -

*Number of Plans and  
Participants in Each Plan:* One plan covering one employee.

LEITESS, LEITESS & FRIEDBERG, P.C.

By:   
Earl F. Leitess, President



ATTORNEYS  
AT LAW

**EASTWICK ROSE & WRIGHT**  
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SEP 11 10 44

**ARTHUR R. ROSE**  
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February 9, 1998

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

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To the Secretary of Labor:

Enclosed please find an ERISA Statement on behalf of Leitess, Leitess & Friedberg, P.C. with respect to the information contained therein.

Very truly yours,

Arthur R. Rose

ARR:mrs

cc: Earl F. Leitess  
President