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Writer's Direct Number:

August 24, 2000

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

Via Certified Mail, Return Receipt

Re: Martino Flynn, LLC

Dear Sir or Madam:

Pursuant to Department of Labor Regulation 2520.104-23, we are filing this notice of an unfunded welfare benefit plan. The information required is as follows:

1. The employer's name and address is:

Martino Flynn, LLC
500 CrossKeys Office Park
Fairport, New York 14450

2. The employer's Federal I.D. No. is 16-1516380.
3. The Deferred Compensation Plan is a deferred compensation plan for a select group of highly paid key employees.
4. The employer has no other unfunded welfare benefit plans and presently the plan covers one employee.
5. The above-referenced law firm will provide copies of the plan document upon the request of the Secretary of Labor.

The Office of Employee Benefit Security
August 24, 2000
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If further information or copies are required, please contact the undersigned.

Very truly yours,



Robert W. Croessmann

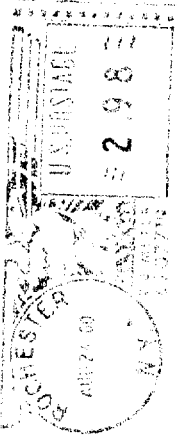
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RWC
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CERTIFIED MAIL



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