

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
POUGHKEEPSIE, N.Y. 12601-4879

JOSEPH J. DEVIRGILIO, JR.
VICE PRESIDENT
HUMAN RESOURCES AND ADMINISTRATION
(914) 486-5390

May 5, 1993

2520032032520

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

Ladies and Gentlemen:

**Re: Central Hudson Gas & Electric Corporation
("Company") Retirement Benefit Restoration
Plan ("Plan"), effective May 1, 1993**

This letter is intended to satisfy the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), for unfunded pension plans for a select group of management or highly compensated employees, in accordance with §2520.104-23 of the Regulations under ERISA.

The Company as Plan Administrator hereby provides the following information:

- (1) **Name and address of employer**
Central Hudson Gas & Electric Corporation
284 South Avenue
Poughkeepsie, NY 12601
- (2) **Employer identification number assigned by the Internal Revenue Service**
14-0555980
- (3) The undersigned officer of the Company, as a representative of the Company in its capacity as Plan Administrator, declares that the Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- (4) The Company only maintains this Plan for the purpose described in (3) above.
- (5) **Number of employees participating in Plan**
11

If you have any questions, please contact William P. Reilly, Esq., the Company's attorney at (212) 344-5680.

CENTRAL HUDSON GAS & ELECTRIC
CORPORATION, as Plan Administrator

By: 

JJD/dlv

cc: W. P. Reilly