

2520042391089



May 16, 1996

Howard Konar, Partner
Also admitted in the District of
Columbia

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

RE: Filing Under DOL Regulations Section 2520.104-23(b)

Dear Sir/Madam:

On behalf of our client, we are writing to provide the notice specified in Department of Labor Regulations Section 2520.104-23(b) that Eastwood Management Corporation has adopted one deferred compensation plan for a select group of management or highly compensated employees. One employee is covered under the plan.

The address of Eastwood Management Corporation is: 2115 East Avenue, Rochester, New York 14610. Eastwood Management Corporation's employer identification number is: 16-1005077. Upon request, the Eastwood Management Corporation will provide a copy of the relevant plan document.

Please acknowledge your receipt of this filing by time-stamping the enclosed copy of this letter and returning it to me in the envelope provided.

Very truly yours,

**BOYLAN, BROWN, CODE,
FOWLER, VIGDOR & WILSON, LLP**



Howard Konar

HK/kag
cc: Michael Grossman
g/eb/c/eastwood/hatltr

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