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July 19, 1991

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

TOP HAT

Dear Sir:

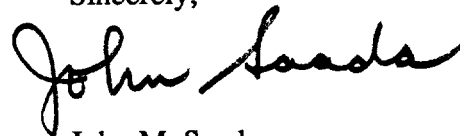
In accordance with DOL Regulation 2520.104-23, the following information is provided for the Ernst & Young Supplemental Pension Benefit Plan:

Employer: Ernst & Young
277 Park Avenue
New York, NY 10172

Identification Number: EIN 34-6565596 ✓

Ernst & Young maintains this one plan primarily for the purpose of providing deferred compensation for a select group of highly compensated employees. The Plan currently covers 20 employees.

Sincerely,



John M. Saada
Partner

Copy to H. Bartlett Brown
Jeffrey W. Grimm
Kathy Hohler, Jones Day
William A. Reale, Jones Day

