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EDELMAN'S LOAN OFFICE, INC.
c/o Pearlstine/Salkin Associates
1250 S. Broad Street
Lansdale, PA 19446

December 27, 1993

Certified Mail Return Receipt Requested to:

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

Re: Alternative Reporting and Disclosure Statement
for an Unfunded Deferred Compensation Plan

Dear Department of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement and Security Act of 1974 for unfunded or insured 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.

Name of Employer: Edelman's Loan Office, Inc.

Address: 301 Old York Road
Jenkintown, PA 19046

Employer ID No.: 23-1287307

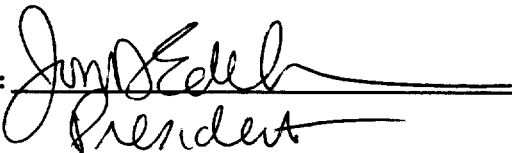
Edelman's Loan Office, Inc. maintains one non-qualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the plan is Non-Qualified Pension Plan. The plan benefits one (1) participant.

Please time-stamp the enclosed copy of this letter to indicate receipt and return it to me in the self-addressed, stamped envelope.

Thank you for your cooperation in this matter.

Very truly yours,

EDELMAN'S LOAN OFFICE, INC.

By: 
President

WLG/jm
Enclosures