

## TOP-HAT PLAN EXEMPTION STATEMENT<sup>1</sup>

Top-Hat Plan Exemption  
PWBA  
Room N-5644  
U.S. Department of Labor  
200 Constitution Ave., NW  
Washington, D.C. 20210

**2520043381573**

Employer Name: Elmwier Cemetery Association, Inc.

Address: 59-63 54th Avenue, Maspeth, New York 11378

Employer EIN: 11-0717375

Name of Plan: Elmwier Cemetery Association, Inc. Prototype 457 Plan

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The Plan is maintained for a select group of management or highly compensated employees.

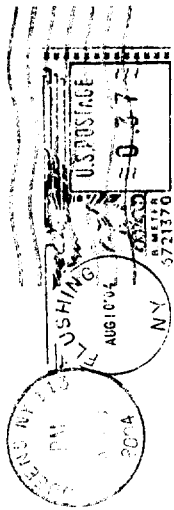
Number of Plans: one

Number of Employees in Plan(s): one

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<sup>1</sup> A tax-exempt organization must maintain a 457 plan as a "top-hat plan" within the meaning of ERISA to avoid application of certain ERISA provisions that are inconsistent with the requirements of Code §457. The employer must file this statement to exempt the top-hat plan from ERISA Title I reporting and disclosure requirements. The employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). A governmental 457 plan is not subject to ERISA and need not file this statement.

MOUNT ZION CEMETERY  
59-03 54TH AVENUE  
P.O. Box 780355  
MASPETH, N.Y. 11378-1298



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