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December 30, 2004

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

Certified Mail
Return Receipt Requested

Dear Sir or Madam:

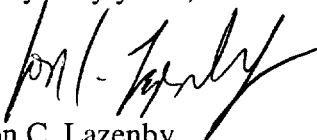
Pursuant to Department of Labor Regulation §2520.104-23, we are filing this notice for an unfunded welfare benefit plan. The information required is as follows:

1. The employer's name and address is:

Conifer Realty, LLC
183 East Main Street, Suite 600
Rochester, New York 14604
2. The employer's Federal I.D. number is 16-1595525.
3. The Conifer Realty, LLC Incentive Compensation Plan is a nonqualified deferred compensation plan for a select group of management or highly compensated employees.
4. The employer has no other unfunded welfare benefit plans.
5. This law firm will provide copies of the plan document upon the request of the Secretary of Labor.

If further information or copies are required, please contact the undersigned.

Very truly yours,

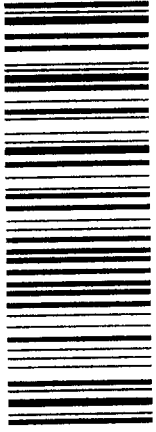

Jon C. Lazenby

JCL:als

cc: Timothy D. Fournier, COO

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& KESSLER** LLP
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