

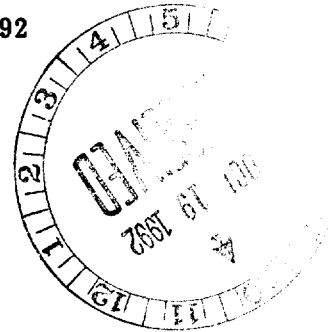
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MIRO MIRO & WEINER
A PROFESSIONAL CORPORATION
ATTORNEYS AND COUNSELLORS
500 NORTH WOODWARD AVE. - SUITE 100
P. O. BOX 908
BLOOMFIELD HILLS, MICHIGAN 48304-0908
313-646-2400
TELECOPIER 313-646-2681
TELECOPIER 313-646-7887

375 PARK AVENUE
SUITE 2209
NEW YORK, NEW YORK 10152
212-308-4720
DEX (3700) 212-753-7603

Roberta Granadier
313-258-1218

October 6, 1992



CERTIFIED MAIL

Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D. C. 20013-5212

Re: Sotheby's, Inc.

Dear Sir or Madam:

On behalf of the above-noted employer, enclosed is the one-time disclosure statement regarding the employer's tophat plan(s) which is being filed pursuant to the terms of the Department of Labor amnesty program. Also enclosed is a check in the amount of \$1,000 made payable to the U. S. Department of Labor.

If you have any questions, please contact me.

Sincerely,

Roberta Granadier

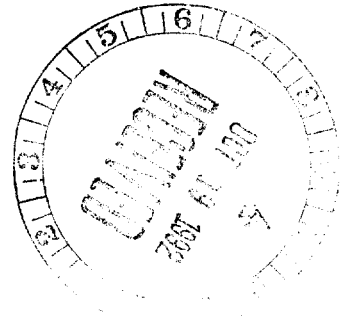
Roberta Granadier

RGG/pat

Enclosures

10,791

DISCLOSURE STATEMENT



EMPLOYER NAME: Sotheby's, Inc.

EMPLOYER ADDRESS: 1334 York Avenue, New York, New York 10021

EIN: 38 - 2478406

The Employer maintains the following plan(s) primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees:

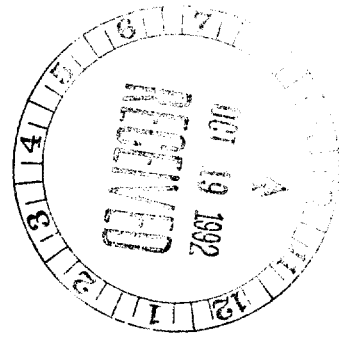
Plan

**Number of
Employees in Plan**

Supplemental Executive Retirement Plan

1

101791



10,791

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