

2520032065245

ACTUARIAL PENSION ANALYSTS, INC.
7000 East Genesee Street
Syracuse, New York 13066

September 25, 1992

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Gentlemen:

This is to inform you of the adoption of a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The employer maintaining the plan is: Actuarial Pension Analysts, Inc.

The employer's EIN is: 16-1316349.

The number of such plans so maintained is: One.

The number of employees participating in each plan is: One.

Very truly yours,

ACTUARIAL PENSION ANALYSTS, INC.

By: 
Gerald Heaton, President

