



DAVID LERNER ASSOCIATES, INC.

U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
00 JAN -2 AM 10:08

CERTIFIED MAIL-
RETURN RECEIPT REQUESTED

2520005098978

December 20, 2000

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

Dear Sir or Madam:

In accordance with 29 CFR § 2520.104-23, this declares that David Lerner Associates, Inc., EIN 11-2374466, the address of the principal place of business of which is 477 Jericho Turnpike Syosset, NY 11791, maintains a plan or plans primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees, and the number of such plans is one and the number of employees in it is 31.

Very truly yours,

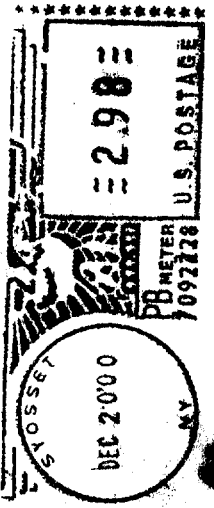
Alan P. Chodosh
Vice President of Finance

CEMEX MAIL



7000 1670 0007 5693 6249

WIDENER ASSOCIATES
1000 17th St NW
Washington, DC 20036



TOP HAT EXPORTS
PENSION + WELFARE BENEFITS
ADMINISTRATION
PROGRAM NATION
U.S. DEPARTMENT OF LABOR
2000 CONSTITUTION AVE NW
WASHINGTON, D.C. 20010