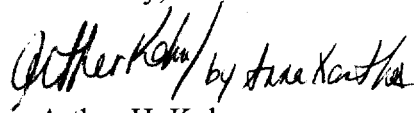


The Plan has 4 participants.

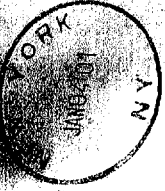
Please acknowledge receipt of this letter by stamping and returning to me on behalf of the employer the copy of the letter enclosed herewith for acknowledgment purposes. A stamped, self-addressed envelope is enclosed for your convenience.

Sincerely,

A handwritten signature in cursive script, appearing to read "Arthur H. Kohn" followed by "by Jane Kohn".

Arthur H. Kohn

Enclosure



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To:

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

2
1513

Fold at line over top of envelope to
the right of the return address