

2520052090372

1000 Technology Drive, Suite 2310  
Fairmont, West Virginia 26554  
Telephone (304) 368-4000

105 West Burke Street  
Martinsburg, West Virginia 25401  
Telephone (304) 263-0836

7000 Hampton Center, Suite K  
Morgantown, West Virginia 26505  
Telephone (304) 599-1390

3 West Piccadilly Street  
Winchester, Virginia 22601  
Telephone (540) 723-8877

Lesley A. Russo  
Telephone — (304) 347-1717  
Facsimile — (304) 343-3058

DEPT. OF LABOR  
PUBLIC DISCLOSURE  
Bowles Rice  
McDavid Graff & Love PLLC  
ATTORNEYS AT LAW  
30 JUL 14 AM 11:21

600 Quarrier Street  
Charleston, West Virginia 25301

Post Office Box 1386  
Charleston, West Virginia 25325-1386  
Telephone (304) 347-1100  
www.bowlesrice.com

5th Floor, United Square  
501 Avery Street  
Parkersburg, West Virginia 26101  
Telephone (304) 485-8500

World Trade Center  
333 West Vine Street, Suite 1200  
Lexington, Kentucky 40507  
Telephone (859) 225-8700

475 H Street, NW, Suite 300  
Washington, D.C. 20001  
Telephone (202) 682-3711

July 7, 2000

E-mail Address:  
lrusso@bowlesrice.com

**VIA CERTIFIED MAIL**  
**NO. Z 419 926 410**  
**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

TO WHOM IT MAY CONCERN:


RE: Top-Hat Statement Filed Under  
Labor Reg § 2520.104-23 for Brown Funeral Home, Inc.

On behalf of Brown Funeral Company, Inc., enclosed for filing please find a statement prepared in accordance with Labor Regs. § 2520.104-23.

If you should have any questions concerning the enclosed filing, please do not hesitate to contact the undersigned.

Very truly yours,

Bowles Rice McDavid Graff & Love PLLC

  
Lesley A. Russo

LAR/trp  
cc: John V. Loeffler

**BROWN FUNERAL HOME, INC.**

**STATEMENT FILED PURSUANT TO LABOR REG. § 2520.104-23**

To the Secretary of Labor:

Brown Funeral Home, Inc. adopted by resolution on JUNE 21, 2000, three agreements including supplemental retirement and supplemental health benefits and non-compete and other covenants from its three key executives. The Agreements were made effective June 15, 2000. Although it is unclear as to whether the agreements constitute part of an employment contract and therefore not an "employee pension benefit plan" within the meaning of ERISA § 3(2), we are nonetheless filing this statement pursuant to Labor Reg. § 2520.104-23 in the event that the agreements were to be viewed as an employee pension benefit plan for purposes of ERISA. Therefore, in order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, Labor Reg. § 2520.104-23, applicable to unfunded or insured pension plans for a select group of management or highly compensated employees, the following information is provided:

1. Name and address of employer:  
Brown Funeral Home, Inc.  
327 West King Street  
Martinsburg, West Virginia 25401
2. Employer EIN: 55-0514342
3. There are three (3) such agreements.
4. The agreements include supplemental retirement benefits for three (3) employees.
5. Assuming that the agreements are considered to be an "employee pension benefit plan," the above-named employer maintains the agreements primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
6. The employer will provide a copy of the agreements to the Secretary of Labor upon request.

313

**BROWN FUNERAL HOME, INC.**

By: Charles M. Bauer

Its: President

Dated: June 21, 2000

**BOWLES RICE**  
**McDAVID GRAFF & LOVE, PLLC**

ATTORNEYS AT LAW

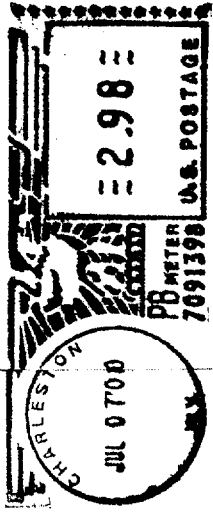
POST OFFICE BOX 1386

CHARLESTON, WEST VIRGINIA 25325-1386

**CERTIFIED**

Z 419 926 410

**MAIL**



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