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SOTOMAYOR AND LIVINGSTON, M.D., P.C.
5100 West Taft Road
Liverpool, New York 13088

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**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

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Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, 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 name and address of the Employer maintaining the plan(s) is:

SOTOMAYOR AND LIVINGSTON, M.D., P.C.
5100 West Taft Road
Liverpool, New York 13088

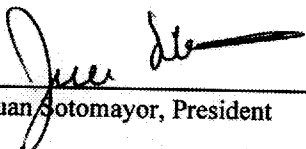
The Employer's EIN is: 16-1440058

The number of employees participating in each plan is:

Plan Name	Number of Initial Participants
Supplemental Retirement Benefit Plan for Qualified Employees	3

Very truly yours,

SOTOMAYOR AND LIVINGSTON, M.D., P.C.

By: 
Juan Sotomayor, President

SCOLARO, SHULMAN, COHEN, LAWLER & BURSTEIN, P.C.
ATTORNEYS AND COUNSELORS AT LAW
90 PRESIDENTIAL PLAZA
ROSENBERG AND HARRISON STREETS
ROSENBERG, NEW YORK 13202

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the right of the return address

CERTIFIED

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REQUESTED

TOP HAT PLAN EXEMPTION
PENSION & WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, NW
WASHINGTON DC 20210

