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U.S. DEPT. OF LABOR
LAWBA/PUBLIC DISCLOSURE
OCT 27 AM 11:50

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October 19, 2000

**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. 20216

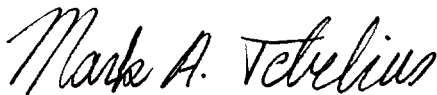
Re: *Emerson Management Company*
Employer Identification Number: 41-1975537

Dear Sir/Madam:

Pursuant to Labor Regulations §2520.104-23, we herewith enclose for filing the required statement in respect to Unfunded or Insured Pension Plans maintained by any Employer for a select group of management or highly compensated employees.

Kindly acknowledge receipt of this filing by signing and returning to our office the copy of this letter enclosed herewith for acknowledgment purposes. A self-addressed stamped envelope is enclosed for your convenience.

Sincerely yours,
SJOBERG & TEBELIUS, P.A.



Mark A. Tebelius

MAT\alw
Enclosures

cc: Emerson Management Company

