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March 8, 2006

Via Certified Mail, Return Receipt Requested
Article no. 7099 3220 0004 3241 4280

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, NW, Room N-1513
Washington, D.C. 20216

06 MAR 16 PM 12:17

Re: Konar Properties Performance Incentive Plan

Dear Sir or Madam:

Pursuant to Department of Labor Regulation 2520.104-23, we are filing this notice of an unfunded welfare benefit plan. The information required is as follows:

1. The employer's name and address is:

Konar Management Corporation
75 Thruway Park Drive
West Henrietta, New York 14586
2. The employer's Federal I.D. No. is 16-1304630.
3. The Konar Properties Performance Incentive Plan is a deferred compensation plan for a select group of management or highly paid executives.
4. The employer has no other unfunded welfare benefit plans.
5. The above-referenced law firm will provide copies of the plan document upon the request of the Secretary of Labor.

The Office of Employee Benefit Security

March 8, 2006

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If further information or copies are required, please contact the undersigned.

Very truly yours,

WOODS OVIATT GILMAN LLP



Robert W. Croessmann

RWC/bmc

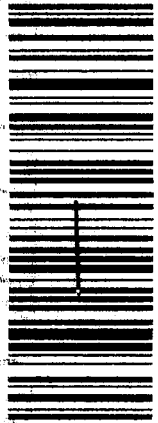
cc: Howard Konar
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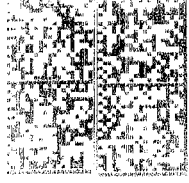
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