

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

July 26, 2006

U.S. Department of Labor  
Employee Benefits Security Administration  
Top-Hat Plan Exemption  
200 Constitution Avenue NW, N-1513  
Washington, DC 20210

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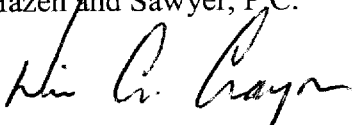
Dear Sir/Madam:

Hazen and Sawyer, P.C. maintains the following unfunded "Top-Hat" plan providing benefits to a select group of management or highly compensated employees:

Employer's Name and Address:	<b>Hazen and Sawyer, P.C. 498 Seventh Avenue New York, NY 10018</b>
Employer Identification Number:	<b>13-2904652</b>
Name of Plan:	<b>Hazen and Sawyer, P.C. Deferred Bonus/Compensation Plan</b>
Effective Date of Plan:	<b>January 1, 1987</b>
Number of Participants:	<b>60</b>

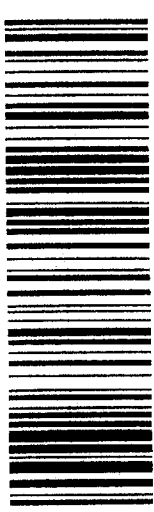
If you have any questions, please feel free to contact me at 212-539-7077.

Very truly yours,  
Hazen and Sawyer, P.C.

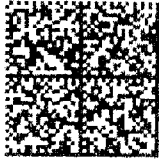


William A, Crayon, Comptroller

**HAZEN AND SAWYE**  
Environmental Engineers & Scientists



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