

ALEXANDER & CATALANO, LLC

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September 14, 2006

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Top Hat Plan Exemption

Dear Secretary:

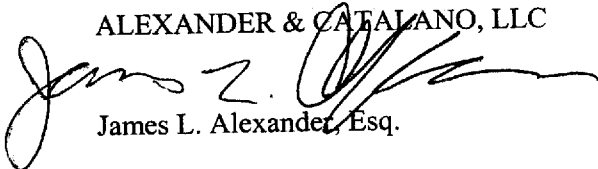
The purpose of this letter is to provide alternative compliance with the reporting and disclosure requirements of part 1 of title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees. Pursuant to 29 CFR § 2520.104-23 we provide the following information:

1. Employer Name: Alexander & Catalano, LLC
2. Employer Address: 115 East Jefferson Street, Syracuse, NY 13202
3. Employer EIN: 01-0712625
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One (1)
6. Number of Employees in each Plan(s): One (1)

The Employer will provide plan documents, if any, to the to the Secretary upon request as required by section 104(a)(1) of the Act.

Sincerely,

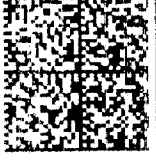
ALEXANDER & CATALANO, LLC


James L. Alexander, Esq.

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FIRST CLASS



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