

ONE FOX POINT CENTRE • 4 DENNY ROAD • WILMINGTON, DELAWARE 19801 • 302-764-3430 • FAX 302-754-8905

December 20, 2006

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

07 JAN 18 PM 12:13

RE: Leon N. Weiner & Associates, Inc. Retirement Plan
Statement Pursuant to Reg. Section 2520.104-23

Dear Sir/Madam:

Leon N. Weiner & Associates, Inc. ("Weiner") has instituted a top-hat retirement plan (the "Plan") effective December 21, 2006 for a select group of management and highly compensated employees. Weiner maintains no other plan of this nature. In order to satisfy the requirements of the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security of 1974, as amended, the following information is provided:

Top-Hat Retirement Plan

1. Employer: Leon N. Weiner & Associates, Inc.
2. Address: One Fox Point Centre
4 Denny Road
Wilmington, DE 19801
3. EIN: 51-0074302
4. Purpose: The purpose of the Plan is to provide a select group of management and highly compensated employees of Weiner with supplemental retirement income in recognition of significant length of service. A copy of the Plan documents is available upon request.
5. Coverage: This Plan covers a select group of certain management and highly compensated employees. At the present time this group consists of three individuals.

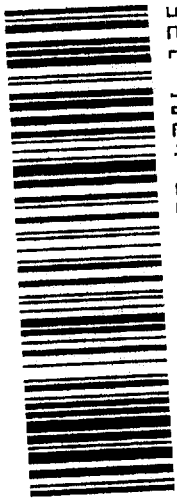
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Sincerely,

LEON N. WEINER & ASSOCIATES,
INC.

A handwritten signature in black ink, appearing to read "Kevin P. Kelly", written over a horizontal line.

Kevin P. Kelly, President



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ONE FOX POINT CENTRE • 4 DENNY ROAD
WILMINGTON, DELAWARE 19809

LEON N. WEINER
& ASSOCIATES, INC.

BUILDERS
•
DEVELOPERS
•
ENGINEERS



TO: TOP HAT EXEMPTION EMPLOYEE BENEFITS

ADMINISTRATION / US DOL

200 CONSTITUTION AVENUE, N.W.

WASHINGTON DC 20210

FIRST CLASS MAIL