



Pinelawn[®]

MEMORIAL PARK AND
GARDEN MAUSOLEUMS

The Largest in the East

2520082702678

April 10, 2008

Top Hat Plan Exemption
Employee Benefits Security
Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

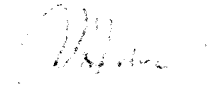
Ladies and Gentlemen:

Pursuant to Labor Regulation §2520.104-23, the undersigned administrator hereby makes this filing in order to comply with the alternative method for satisfying the reporting and disclosure requirement of Part 1 of Title I of ERISA for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees. In accordance with this regulation, please be advised of the following:

- | | | |
|----|--|--|
| 1. | Name and address of employer: | Pinelawn Cemetery
P.O. Box 420
Farmingdale, NY 11735 |
| 2. | EIN: | 11-1190044 |
| 3. | Name of Plan: | Pinelawn Cemetery Supplemental
Executive Retirement Plan for
Adamandia Arestou |
| 4. | Number of eligible employees for Plan: | One (1) |

The undersigned hereby declares that the employer maintains the Pinelawn Cemetery Supplemental Executive Retirement Plan for Adamandia Arestou primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Pinelawn Cemetery

By: 
Its: President



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1. Name and address of employer: Pinelawn Cemetery
P.O. Box 420
Farmingdale, NY 11735
2. EIN: 11-1190044
3. Name of Plan: Pinelawn Cemetery Supplemental
Executive Retirement Plan for
Michael F. Sceppa
4. Number of eligible employees for Plan: One (1)

The undersigned hereby declares that the employer maintains the Pinelawn Cemetery Supplemental Executive Retirement Plan for Michael F. Sceppa primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Pinelawn Cemetery

By: 
Its: President



Firelawn

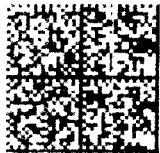
MEMORIAL PARK AND
GARDEN MAUSOLEUM
PO BOX 420
FARMINGDALE NY 11735

RETURN SERVICE REQUESTED

CERTIFIED MAIL



7006 2150 0002 7174 5410



02 1A
0004348494 APR 11 2006
\$ 05.21⁰
MAILED FROM ZIP CODE 11735

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Employee Benefits Security Administration
Room N-1513
U. S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210