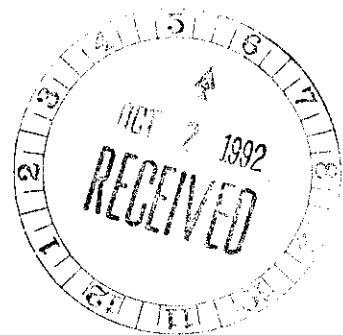


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05110

# Davie Kaplan Braverman

Certified Public Accountants

500 Reynolds Arcade Building  
Rochester, New York 14614

716-454-4161

September 23, 1992

Pension and Welfare Benefits Administration  
P.O. Box 75212  
Washington, D.C. 20013-5212

Gentlemen:

05110

We enclose the statement described in Labor Reg. 2620.104-23 (b) (1) to elect the alternative method of compliance for pension plans for certain selected employees.

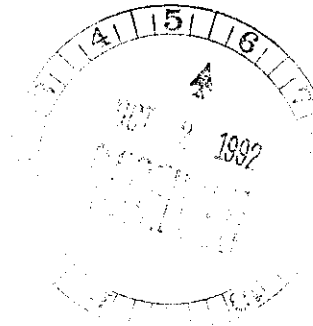
We also enclose a check for the penalty of \$1,000 under the amnesty program.

Very truly yours,

DAVIE, KAPLAN & BRAVERMAN, P.C.

Secretary: Donald H. Taylor

Enclosures



September 23, 1992

Pension and Welfare Benefits Administration  
P.O. Box 75212  
Washington, D.C. 20013-5212

This statement is filed pursuant to Labor Regulation 2520.104-23 (b)(1) to elect the alternative method of compliance for pension plans for certain selected employees.

Employer Name Davie, Kaplan & Braverman, P.C.  
Employer Address 500 Reynolds Arcade Building  
Rochester, New York 14614

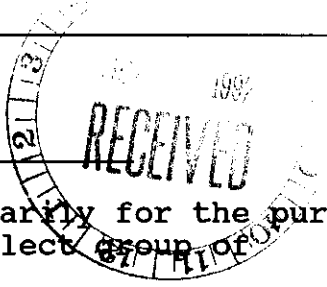
Employer Identification Number 16-1182991

The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of deferred compensation plans 20. With one employee in each plan.

Signed Donald H. Naylor  
Title Secretary

Date 9/23/92



# Davie Kaplan Braverman

Certified Public Accountants

500 Reynolds Arcade Building  
Rochester, New York 14614

Fold at line over top of envelope to the  
right of the return address

**CERTIFIED**

P 381 000 824

**MAIL**



RDC NY 146 17:53 09/24/92 #2

2.29

Pension & Welfare Benefits Administration  
P.O. Box 75212  
Washington, D.C. 20013-5212

