

TP

**KRAMER, LEVIN, NAFTALIS, NESSEN, KAMIN & FRANKEL**

919 THIRD AVENUE

NEW YORK, N.Y. 10022 - 3852

(212) 715 - 9100

ARTHUR H. AUFSES III  
THOMAS D. BALLIETT  
JAY G. BARIS  
BARRY MICHAEL CASS  
THOMAS E. CONSTANCE  
MICHAEL J. DELL  
KENNETH H. ECKSTEIN  
CHARLOTTE M. FISCHMAN  
DAVID S. FRANKEL  
MARVIN E. FRANKEL  
ALAN R. FRIEDMAN  
CARL FRISCHLING  
ROBERT M. HELLER  
PHILIP S. KAUFMAN  
PETER S. KOLEVZON  
KENNETH P. KOPELMAN  
MICHAEL PAUL KOROTKIN  
KEVIN B. LEBLANG  
DAVID P. LEVIN  
EZRA G. LEVIN  
LARRY M. LOEB  
MONICA C. LORD

RICHARD MARLIN  
THOMAS H. MORELAND  
ELLEN R. NADLER  
GARY P. NAFTALIS  
MICHAEL J. NASSAU  
MICHAEL S. NELSON  
MAURICE N. NESSEN  
JAY A. NEVELOFF  
MICHAEL S. OBERMAN  
PAUL S. PEARLMAN  
SUSAN J. PENNY-WILLIAMS  
BRUCE RABB  
ALLAN E. REZNICK  
SCOTT S. ROSENBLUM  
MICHELE D. ROSS  
MAX J. SCHWARTZ  
HOWARD A. SOBEL  
STEVEN C. TODRYS  
JEFFREY S. TRACHTMAN  
D. GRANT VINGOE  
HAROLD P. WEINBERGER  
E. LISK WYCKOFF, JR.

MARTIN BALSAM  
JOSHUA M. BERMAN  
JULES BUCHWALD  
RUDDOLPH DE WINTER  
MEYER EISENBERG  
ARTHUR D. EMIL  
SHERWIN KAMIN  
MAXWELL M. RABB  
JAMES SCHREIBER  
COUNSEL

M. FRANCES BUCHINSKY  
DEBORA K. GROBMAN  
CHRISTIAN S. HERZECA  
PINCHAS MENDELSON  
LYNN R. SAIDENBERG  
JONATHAN M. WAGNER  
SPECIAL COUNSEL

2520032031327

FAX  
(212) 715-8000

WRITER'S DIRECT NUMBER  
(212) 715-9416

November 8, 1995

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

Secretary of Labor  
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration, Room N5638  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

Dear Sir or Madam:

Pursuant to Regulation 29 CFR §2520.23, we hereby state:

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

NOV 10 1995

KRAMER, LEVIN, NAFTALIS, NESSEN, KAMIN & FRANKEL

Secretary of Labor  
November 8, 1995  
Page 2

Kramer, Levin, Naftalis, Nessen, Kamin & Frankel  
919 Third Avenue  
New York, New York 10022  
EIN #13-1944339

2. The number of such plans is 1 and the number of employees in such plan is 3.

Very truly yours,

Kramer, Levin, Naftalis, Nessen, Kamin &  
Frankel

By: Michael J. Nassau  
Michael J. Nassau, Partner