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January 17, 2012

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

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

RE: Kepes & Wine, P.C.
Our File #34442

EBSA/PUBLIC DISCLOSURE
2012 JAN 23 PM 4:37

Dear Sir/Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of ERISA, we have forwarded to you the enclosed Alternative Compliance Statement.

Very truly yours,

COUZENS, LANSKY, FEALK, ELLIS,
ROEDER & LAZAR, P.C.



HELEN COLES
Assistant to JEFFREY A. LEVINE

JAL/hlc
Enclosure

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