

Representing Management Exclusively in Workplace Law and Related Litigation

jackson lewis
Attorneys at Law

Jackson Lewis LLP
18 Corporate Woods Boulevard
Third Floor
Albany, New York 12211
Tel 518 434-1300
Fax 518 427-5956
www.jacksonlewis.com

ALBANY, NY	DETROIT, MI	MINNEAPOLIS, MN	PORTSMOUTH, NH
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OLEG KOTOV, ESQ.
518.434.1300 x4504
518.649.9644 DIRECT
OLEG.KOTOV@JACKSONLEWIS.COM

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April 10, 2013

2013 APR 15 PM 1:05
TDA/PUBLIC/PROG

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

Re: Alternative Reporting and Disclosure Statement
For Karp, Ackerman, Skabowski & Hogan, P.C. Supplemental Executive Retirement Plan

Dear Sir or Madam:

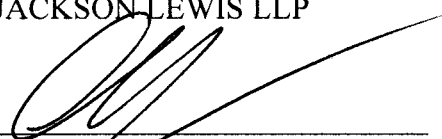
We have enclosed, for filing in regard to the above-referenced top hat plan, an alternative reporting and disclosure statement in compliance with 29 C.F.R. Section 2520.104-23.

Please acknowledge receipt of this letter by date stamping the enclosed duplicate copy of this letter and returning it in the envelope provided (no postage is necessary).

Sincerely,

JACKSON LEWIS LLP

By:



Oleg Kotov

OBK/BPG/mcc
Enclosures

CC: Client (via e-mail)

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT

OF

KARP, ACKERMAN, SKABOWSKI & HOGAN, P.C.

FOR A NON-QUALIFIED DEFERRED COMPENSATION PLAN FOR A SELECT GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

To the Secretary of Labor:

In compliance with the alternative reporting and disclosure requirement under Title I, Part 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees ("Top Hat Plans"), as set forth in Department of Labor Regulation 29 C.F.R. §2520.104-23 (the "Regulation"), the following information is provided by the undersigned employer (the "Employer"):

Name and Address of Employer: Karp, Ackerman, Skabowski
& Hogan, P.C.
One Hudson City Centre – 1E
Hudson, New York 12543

Employer Identification Number: 14-1592927

The Employer maintains one (1) Top Hat Plan in addition to any other Top Hat Plans identified in any alternative reporting and disclosure statements previously filed by the Employer pursuant to the Regulation. The Top Hat Plan covered by this statement is:

Name of Plan: Karp, Ackerman, Skabowski & Hogan, P.C. Supplemental Executive Retirement Plan

Date of Plan: January 1, 2013.

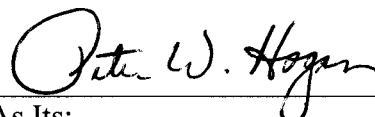
Number of Participants in Plan: Four (4).

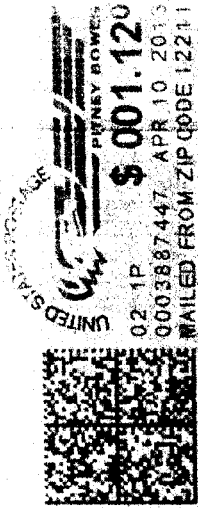
This Statement is dated: April 6, 2013.

KARP, ACKERMAN, SKABOWSKI
& HOGAN, P.C.

By:

As Its:


Secretary



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