

GEROULD'S PROFESSIONAL PHARMACY, INC.

DOL-PWBA

97 MAR -5 PM 3:09

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216

RE: Gerould's Professional Pharmacy, Inc.
Plan of Deferred Compensation for Qualified Professional
Employees Upon Termination of Employment

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor Regulations at 29 C.F.R. Sec. 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan or plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in each plan as of the date of this letter.

- Item (1): **Gerould's Professional Pharmacy, Inc.**
130 South Main Street, Elmira, New York 14904
Employer Identification Number 16 0793272
- Item (2): **Plan of Deferred Compensation for Qualified Professional
Employees Upon Termination of Employment**
Plan No. 001

Item (3): Number of Participants in each Plan to which this notification applies:

<u>Plan Number</u>	<u>Number of Participants</u>
001	4

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgment purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

Very truly yours,



Francis M. Steed,
Plan Administrator

Date: Feb. 22, 1997

Acknowledgment of Receipt: _____
Signature

By _____
Please Print Name

Title _____