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October 17, 1996

**Office of Pension and Welfare Programs  
Labor Management - Services Administration  
U. S. Department of Labor  
Washington, D. C. 20216**

Reference: **UniWorld Group, Inc.  
Federal ID#13-2643304  
Address: 100 Avenue of the Americas, 16th Floor  
New York, NY 10013**

Dear Sir:

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23 (a).

Employer currently maintains one Non-Qualified salary continuation plan for Executives who are members of a "select group of Management" or who are "highly compensated".

The number of participants are:

Plan 1: 9

Plan Administrator: Josefina B. Penzes  
Title: Sr. V.P./CFO  
Employer: UniWorld Group, Inc.

Sincerely yours,

  
Josefina B. Penzes  
UniWorld Group, Inc.

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