



Promesa Systems, Inc.
1776 Clay Avenue
Bronx, N.Y. 10457-7239
718.299.1100
Fax: 718.299.0463
www.promesa.org

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March 27, 2003

2520032540386

Top Hat Plan Exemption
Pension & Welfare Benefit Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Statement under DOL Reg. § 2520.104-23

Ladies /Gentlemen:

This is to declare the undersigned has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This is the only such plan maintained by the undersigned and there are currently 3 employees participating in this plan.

The Employer Identification Number & Address of the undersigned are as follows:

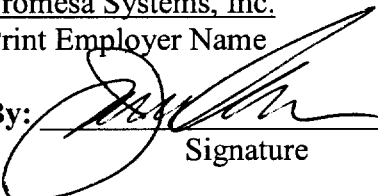
EIN: 13-4014082

Address: 1776 Clay Ave.
Bronx, New York 10457

Upon request, the undersigned will provide the plan document as required by Section 104(a) (1) of ERISA.

Sincerely,

Promesa Systems, Inc.
Print Employer Name

By: 
Signature

Title: Chief Financial Officer

Date: March 27, 2003

