

SILLS CUMMIS ZUCKERMAN RADIN TISCHMAN EPSTEIN & GROSS

A PROFESSIONAL CORPORATION

2520032034601

ARTHUR J. SILLS (1917-1982)

ONE RIVERFRONT PLAZA
NEWARK, NEW JERSEY 07102-5400

(201) 643-7000

FAX: (201) 643-6500

250 PARK AVENUE
NEW YORK, NY 10177-0040
(212) 349-7600

17 GORDON'S ALLEY
ATLANTIC CITY, NJ 08401-7406
(609) 344-2800
FAX: (609) 344-7035

301 CARNEGIE CENTER
PRINCETON, NJ 08543
(609) 987-1200

L. JEFFREY LEWIS
NOEL D. HUMPHREYS
PATRICIA M. KERINS
MICHAEL P. EINBINDER^Δ
PETER B. FALLON
MARK J. BLUNDA
MARTIN J. MILITA, JR.
ALAN J. COHEN
JASON I. BITSKY[□]
ELLEN TOWEY KENDALL^Δ
FRANK N. D'AMBRA
GLENN E. DAVIS
HARRY B. NORETSKY
STEVEN B. JACKMAN[□]
STUART ROSEN[□]
JOANNE JORDAN DOWD
STEVEN R. ROWLAND
JOSHUA T. RABINOWITZ[□]
KAREN SILPE MILLSTONE
LORI G. SINGER
ERIC D. MANN
STEPHEN B. MCNALLY
DAVID P. BROOK
STUART M. BROWN
MARK E. DUCKSTEIN
BETH S. ROSE
SCOTT N. RUBIN
FREDERIC M. TUDOR
KENNETH L. MOSKOWITZ
SIOBHAN E. MORAN
BENNET SUSSER
JODI S. BRODSKY
ROBERT W. BURKE

SCOTT T. GRUBER
ANTHONY J. MONACO
ROY E. OSER
JAMES L. FLOSA
JAY A. SOLED
BRUCE SCHOENBERG
STEVEN S. KATZ
PHILIP A. BRAMSON
LINDA B. KATZ
RICHARD S. SCHKOLNICK
BRIAN K. VALENTINE
TED ZANGARI
N. LYNNE HUGHES
KENNETH H. KELL
LESTER CHARIN
PALL P. JOSEPHSON
AMY B. LEWIS
KAREN M. BORRELL
ARSEN ZARTARIAN
AARON KLEINBAUM
DOUGLAS R. WEIDER
DEBRA DUBRITZ O'GORMAN
PATRICIA BROWN FUGEE
PAUL F. DODA
LORA L. FONG
JOSHUA D. GOODMAN
HELEN KLEINER
PATRICIA A. SCHATZ
RHONDA SOBRAL
ELISA T. SCORRELL
ILANA VOLKOV
CARREN B. LUBOWSKY
BRYAN S. GREENBERG

CLIVE S. CUMMIS
STEVEN S. RADIN
HERBERT L. ZUCKERMAN
MICHAEL B. TISCHMAN
MORTON S. BUNIS
STANLEY TANNENBAUM
BARRY M. EPSTEIN
STEVEN E. GROSS
THOMAS J. DEMSKI
JEFFREY H. NEWMAN
LAWRENCE S. HORN
CHARLES J. WALSH
JEFFREY J. GREENBAUM
BARRY L. SHAPIRO
SIMON LEVIN
STEPHEN J. MOSES
MORRIS YAMNER
THEODORE L. ABELES
WILLIAM S. GREENBERG
GERALD SPAN
JEFFREY BARTON CAHN
HARRY F. GOLDBERG^Δ
NOAH BRONKESH
ROBERT M. BECKER
LESTER ARON
STEVEN M. GOLDMAN
CECIL J. BANKS
KENNETH F. OETTLER
ALAN E. SHERMAN
ROBERT J. ALTER

IRA A. ROSENBERG
ROBERT CRANE
MARC S. KLEIN
PHILIP R. SELLINGER
JACK M. ZACKIN
NELSON C. JOHNSON
THOMAS S. NOVAK
JERRY GENBERG
STUART M. FEINBLATT
MARGARET F. BLACK
ROBERT M. AXELROD
ROBERT J. FETTWEIS
BRIAN S. COVEN
TRENT S. DICKEY
WILLIAM M. RUSSELL
JOHN T. CONNOR, JR. ^Δ
JOSEPH L. BUCKLEY
KATHLEEN BURNS
DAVID J. RABINOWITZ
STANLEY U. NORTH, III
JAMES D. TOLL
JAMES M. HIRSCHHORN
ALLAN C. BELL
RONALD C. RAK
BLOSSOM A. PERETZ
MARK S. OLINSKI
RICHARD J. SAPINSKI
VICTOR H. BOYAJIAN
PHILIP R. WHITE

OF COUNSEL

DAVID BECK
VICTOR FUTTER[□]
DENA L. WOLF
MICHAEL A. DE ANGELIS[□]
GRIFFITH T. PARRY
MITCHEL E. OSTRER

WRITER'S DIRECT DIAL NUMBER:

201-643-4099

December 30, 1992

PLEASE REPLY TO NEWARK

[□] ADMITTED IN NY ONLY
^Δ ADMITTED IN NY & JURISDICTION (S) OTHER THAN NJ
[◊] ADMITTED IN JURISDICTION (S) OTHER THAN NJ

U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Filing of Statement Described in DOL Reg.
§ 2520.104-23 under DOL Amnesty Program

Gentlemen:

The following statement is being filed in accordance with DOL Reg. § 2530.104-23, which provides an alternative method of compliance with the reporting and disclosure requirements of Part I of Title 1 of ERISA for unfunded plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Employer: Sills Cummis Zuckerman Radin
Tischman Epstein & Gross, P.A.

Address of Employer: One Riverfront Plaza
Newark, New Jersey 07102-5400

EIN of Employer: 22-1920331

03/13/93

8:56 AM

38706

U.S. Department of Labor
December 30, 1992
Page 2

Sills Cummis Zuckerman Radin Tischman Epstein & Gross P.A. maintains a Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are 57 participants in this Plan.

Pursuant to the DOL Notice regarding Civil Penalty Relief for Top-Hat Plans, published on July 24, 1992 and modified on September 21, 1992, enclosed is a check payable to the U.S. Department of Labor in the amount of \$1,000.

Very truly yours,

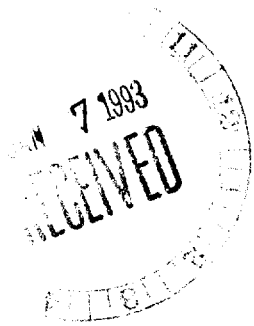
SILLS CUMMIS ZUCKERMAN RADIN
TISCHMAN EPSTEIN & GROSS, P.A.

BY: 

MICHAEL B. TISCHMAN

MBT:le
Enclosure

30706



DATE	VOUCHER NUMBER	INVOICE NUMBER	DESCRIPTION	FILE NO.	G/L ACCT NO.	NET AMOUNT
2/30/92	158602	SERVICE	WORKERS COMPENSATION		80309223	1000.00

DETACH AT PERFORATION BEFORE DEPOSITING

239801

SILLS CUMMIS ZUCKERMAN RADIN TISCHMAN EPSTEIN & GROSS P.A.

SILLS CUMMIS ZUCKERMAN RADIN TISCHMAN EPSTEIN & GROSS
A PROFESSIONAL CORPORATION
ONE RIVERFRONT PLAZA
NEWARK, NJ 07102-5400



U.S. DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS ADMINISTRATION
P O BOX 75212
WASHINGTON D.C. 20013-5212

