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ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR UNFUNDED NONQUALIFIED DEFERRED COMPENSATION PLANS
FOR CERTAIN SELECTED EMPLOYEES

To: 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. 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: M. G. Wagner Co., Inc.
1407 Hathaway Street
Yakima, Washington 98902

Employer Identification Number: 91-0721468

M. G. Wagner Co., Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Participants in Each Plan:

1 Plan covering 1 employee, effective November 1, 1992

Dated Jan 15, 1993

M. G. Wagner Co., Inc.

By [Signature]

Plan Administrator

JAN 26 1993
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