



2520032542237

**The O'Connell Companies, Incorporated**

480 Hampden Street  
Post Office Box 867  
Holyoke, Massachusetts 01041-0867  
(413) 534-0246

September 4, 1992

TOP Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
US Dept. of Labor  
200 Constitution Ave. N.W.  
Washington, DC 20210

Certified Mail No.           P 983-908-804          

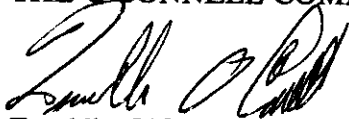
RE: Nonqualified Plan Notification

Gentleman:

- 1) The O'Connell Companies, Inc.  
480 Hampden Street  
P. O. Box 867  
Holyoke, Ma 01041-0867
- 2) Federal ID No. 04-2669288
- 3) The above employer maintains a "Stock Appreciation Rights Plan" started at the end of 1991, primarily for a select group of Management Employees and Directors
- 4) Number of Plans: One  
Number of Employees covered at this date: Three

Certification By

THE O'CONNELL COMPANIES, INC.

  
Franklin O'Connell  
Treasurer

SEP 16 1992

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c: M. Schoenemann - Controller  
Al Cabot - Coopers & Lybrand