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S. R. SNODGRASS, A.C.
Certified Public Accountants

2520032544035

April 8, 1994

Secretary of Labor
SPD Pension and Welfare Benefit Programs
U.S. Department of Labor
200 Constitution Ave., NW
Washington D.C. 20210

Reporting of Supplemental Executive Retirement Plan per DOL Reg. Section
2520.104-23.

1. Employer:

S. R. Snodgrass, A.C.
Stonewood Commons
101 Bradford Rd.
P.O. Box 1278
Wexford, PA 15090-1278

2. T.I.N.: 25-1616561

3. The Plan is primarily to provide deferred compensation for a select
group of management.

4. Number of plans - One (1).

5. Number of employees in the plan - Twenty-six (26).

Very truly yours,

Robert M. Gabrich, CPA
President