



Transtar, Inc.
135 Jamison Lane
P.O. Box 68
Monroeville, PA 15146
412-829-6832

2520032544551

John P. Herward
Director
Benefits Administration

July 20, 1994

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

AUG 15 1994
RECEIVED

Gentlemen:

This is to advise you, pursuant to your Regulation §2520.104-23, that Transtar, Inc., 135 Jamison Lane, Monroeville, PA 15146, whose federal tax identification number is 51-0313339, maintains three nonqualified retirement plans for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are currently an aggregate of 11 employees participating in the plans. Certain of these employees are eligible to participate in more than one plan. This number may increase or decrease from time to time.

Very truly yours,

John P. Herward
Director Benefits Administration

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Operating Companies:

Bessemer and Lake Erie Railroad Company • Birmingham Southern Railroad Company • Duluth Missabe and Iron Range Railway Company
Elgin, Joliet and Eastern Railway Company • The Lake Terminal Railroad Company • McKeesport Connecting Railroad Company
The Pittsburgh & Conneaut Dock Company • Union Railroad Company • USS Great Lakes Fleet, Inc. • Warrior & Gulf Navigation Company
