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U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
02 MAY 31 AM 11:24

May 13, 2002

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Certified Mail (Return Receipt Requested)

Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Dear Sir or Madam:

Re: Irr Supply Centers, Inc., Deferred Compensation Agreement

Pursuant to Department of Labor Regulation § 2520.104-23, this statement is filed with respect to the above agreement, effective July 1, 2000 (the "Agreement"), for purposes of satisfying the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Irr Supply Centers, Inc., pursuant to the terms of the Agreement, provides an unfunded, deferred compensation arrangement for a member of a select group of management or highly compensated employees. The following information is included as part of this statement.

1. The name and address of the employer is:

Irr Supply Centers, Inc.
908 Niagara Falls Blvd.
North Tonawanda, NY 14120
2. The Employer Identification Number assigned by the IRS to the employer is: 16-0908961.
3. The employer maintains the arrangement primarily for the purpose of providing deferred compensation for a member of a select group of management or highly compensated employees. One employee is covered under the Agreement. This coverage number is accurate as of May 1, 2002, and the number of employees covered after that date will not change.
4. The Agreement was adopted on May 1, 2002, with an effective date of July 1, 2000.

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A copy of the Agreement is available upon request as required by Section 104(a)(1) of ERISA.

The undersigned attorney respectfully submits this statement on behalf of the employer.

Sincerely,



Richard B. Dopkins

RBD/nm

Copy to:

Michael J. Stetter
William R. Irr

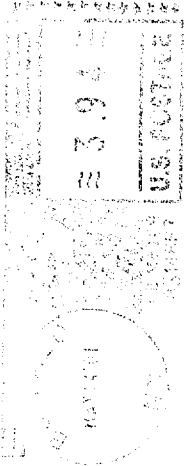
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