WHEELER BROS., INC.

Drum Avenue • Industrial Park • P. O. Box 737
Somerset, Pennsylvania 15501

Phone: (814) 445-9641 FAX: (814) 443-4618

25200329035 42

Certified Mail -
Return Receipt Requested

DATE: December 22, 1992

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

JAN 15

FROM: Wheeler Bros., Inc.
Drum Avenue - Industrial Park
P. O. Box 737
Somerset, Pennsylvania 15501
Employer Identification No. 25-1089278

25,817

This notification will serve as the statement required by 29 C.F.R., Section 2520.104-23(a)(1), with regards to nonqualified deferred compensation plans maintained by the above employer, which are primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

There is currently one plan of this nature in effect covering five employees.

(Signature)

James Jorgensen
(Plan administrator name)

Assistant Secretary/Treasurer
(Title)

WHEELER BROS., INC.
(Employer's name)

JAN 15 1993

25,817

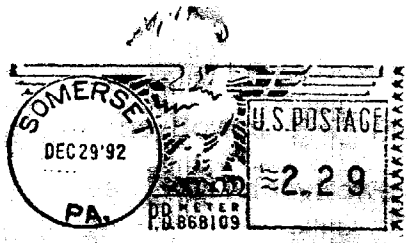
WHEELER BROS., INC.
Drum Avenue - Industrial Park
P. O. Box 737
Somerset, PA 15501

Fold at line over top of envelope to the right of the return address.

CERTIFIED

P 835 062 631

MAIL





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Pension and Welfare Benefits Administration
Room N - 5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210