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MAR 4 1994

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February 28, 1994

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Office of Employee Benefit Security
Labor Management Services Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216

Dear Sir or Madam:

Pursuant to Department of Labor Regulation 2520.104-20(c), we are filing this notice for a trust agreement which may be deemed an unfunded welfare benefit plan. The information required is as follows:

1. The employer's name and address is:
Sealand Contractors Corp.
85 High Tech Drive
Rush, New York 14534
2. The employer's Federal I.D. number is 16-1088501
3. The purpose of this trust is to defer compensation with after-tax dollars through the use of a Grantor Trust (commonly called a Secular Trust) for a select group of highly paid executives.
4. The employer has no other unfunded welfare benefit plans.

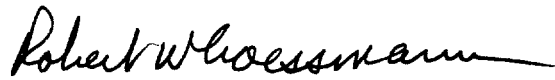
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Office of Employee Benefit Security
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5. The above-captioned law firm will provide copies of the trust document upon the request of the Secretary of Labor.

If further information or copies are required, please contact the undersigned.

Very truly yours,



Robert W. Croessmann

RWC:dms