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THE R.A. SIEGEL COMPANY

ESTABLISHED 1950 • WHOLESALE DISTRIBUTOR
ARMSTRONG FLOORS • HARTCO WOOD • FINE UNDERLAYMENT PRODUCTS

1175 Chattahoochee Avenue NW • P. O. Box 19753 • Atlanta, Georgia 30325
Telephone: Main Office (404) 355-2952



ATLANTA
KNOXVILLE
NASHVILLE

DATE: March 21, 1994

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C.
20216

FROM: The R.A. Siegel Company
Employer Identification Number: 58-0555440
1175 Chattahoochee Avenue, PO Box 19753
Atlanta, GA 30325

This statement is with respect to Non-Qualified
Deferred Compensation Plans maintained by Employers
under the requirements of 29 CFR Section 2520.104-
23(a).

Employer currently maintains one non-qualified salary
continuation plan for Executives who are members of
a "select group of management" or who are "highly
compensated".

The number of participants are:

Plan 1: 2

Plan Administrator: Charles H. Siegel
Title: President
Employer: The R.A. Siegel Company

CHS/bb

Charles H. Siegel, President