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JEROME W. SANDWEISS
OF COUNSEL

March 10, 1994

VIA 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, DC 20210

MAR 15 1994
RECEIVED

Dear Sir or Madam:

I am writing, pursuant to Reg. §2520.104-23(b), to provide notice that the following employer has established two (2) plans, dated December 24, 1993, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Employer: Crest Industries, Inc.
Address: 231 Larkin Williams Court
St. Louis, MO 63026-2412
Employer I.D. No.: 43-0982008

Each of these plans covers a single employee.

Very truly yours,


Brad A. Sandler

BAS/db