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January 6, 1994

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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 NW
Washington, D.C. 20216

**Re: Deferred Compensation Agreement with Walter F. Long, Jr. (the
"Agreement")**

Dear Sir or Madam:

Pursuant to the provisions of the Department of Labor Regulation Section 29 CFR §2520.104-23, in the event the Agreement is subject to the Department of Labor reporting requirements, you are hereby notified that Walter Long Manufacturing Co., Inc. (the "Corporation") maintains the Agreement primarily for the purpose of providing deferred compensation to Mr. Long who is a member of a select group of management or highly compensated employees. Mr. Long is the only participant under the Agreement. The Corporation's address is P.O. Box 310, Library, Pennsylvania 15129 and its employer identification number is 25-1184173.

Sincerely,



Anthony M. Tedesco

AMT:pmw

cc: Robert I. Long

Pittsburgh

Harrisburg

Allentown

Philadelphia

Boston

Buffalo

Fort Lauderdale

Boca Raton

Miami

Tallahassee

Washington, D.C.

ANTHONY M. TEDESCO
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