



2520032032140

December 3, 1996

Secretary of Labor
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

RE: Felton Brush Inc. Supplemental Retirement and Deferred Compensation Plan

Dear Secretary,

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Felton Brush Inc. Supplemental Retirement and Deferred Compensation Plan (the Plan), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Felton Brush Inc.
315 Wilson Street
Manchester, NH 03103
2. Employer's Employer Identification Number: 02-0352414
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees.

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4. The Employer hereby states that it maintains one (1) (only the Plan) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in such Plan is as follows:

(a) Felton Brush Supplemental Retirement and Deferred Compensation Plan: (3)

Pursuant to Regulations Section 2520.104(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Felton Brush Inc.



Alan B. Jenkins
President