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HEAT EXCHANGER CORP.
P.O. BOX 2788
TUSCALOOSA, ALABAMA 35403

PHONE: (205) 345-5335

JOHN M. BRILBECK
PRESIDENT



August 18, 1993

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

CERTIFIED MAIL
RETURN RECEIPT
REQUESTED

Gentlemen:

The following statement is filed pursuant to the recording and disclosure provisions of Part 1 of Title I of ERISA:

(1) The name and address of Employer is:

Southern Heat Exchanger Corporation
P.O. Box 030008
Tuscaloosa, Alabama 35403

(2) The Employer Identification Number for Southern Heat Exchanger Corporation is 63-0455815.

(3) Southern Heat Exchanger Corporation maintains three plans for the purpose of providing deferred compensation for a select group of management or highly compensated employees, namely, the Southern Heat Exchanger Corporation Deferred Compensation Plan and Agreement - Thomas E. Bryan; the Southern Heat Exchanger Corporation Deferred Compensation Plan and Agreement - Richard C. Davis; and the Southern Heat Exchanger Corporation Deferred Compensation Plan and Agreement - Pasquale Tedesco.

(4) There are only three such plans, each with one participant.

SOUTHERN HEAT EXCHANGER
CORPORATION, Plan Administration

By: John M. Brillbeck
John M. Brillbeck
Its President

JMB/vf