

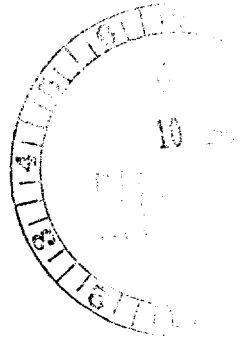
**Gleason Corporation**

30 Corporate Woods  
P.O. Box 22856  
Rochester, New York USA 14692-2856  
(716) 272-6000

2520040152596

**Gleason**

July 25, 1989

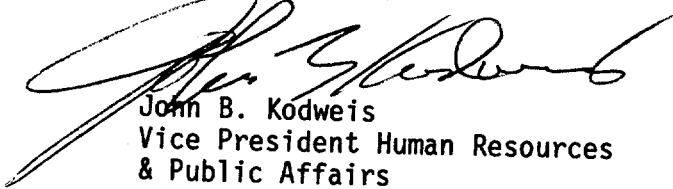


DEPARTMENT OF LABOR  
Office of Employee Benefits & Security  
Labor Management Service Administration  
Washington, DC 20216

Dear Sirs:

Gleason Corporation (EIN 16-1224655) maintains five plans for a select group of management or highly compensated employees. There is an average of 14 employees in each plan. Additional information will be forwarded if needed.

Sincerely,



John B. Kodweis  
Vice President Human Resources  
& Public Affairs

/gbs