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 (1973-1988)
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January 31, 1995

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue NW
 Washington, D.C. 20210

RE: Non Qualified Retirement Agreement (the "Agreement")

Dear Sir or Madam:

The following disclosure statement is required to be made by the Plan Administrator pursuant to Labor Regulation § 2520.104-23(b)(1):

1. The name and address of the employer is:
 MacDonald, Illig, Jones & Britton
 100 State Street, Suite 700
 Erie, Pennsylvania 16507-1498
2. The Tax Identification Number of the Employer ("EIN") assigned to the Agreement by the Internal Revenue Service is 25-0918810.
3. The Agreement is maintained primarily for the purpose of providing deferred compensation for a select group of key employees.
4. Currently one employee is covered by the Agreement.

Inquiries regarding the Agreement may be addressed to the undersigned.

Very truly yours,

MacDONALD, ILLIG, JONES & BRITTON

By

James D. Cullen
 James D. Cullen

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