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# ERISA MEMORANDUM STATEMENT

Date: December 1, 1994

To: Office of Employee Benefit Security
Labor Management - Services Administration
US Department of Labor
Washington, DC 20216

Pursuant to Department of Labor Regulations, 29 CFR S 2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, VAN DOREN OIL COMPANY provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees:

- Name and Address of Employer: VAN DOREN OIL COMPANY
  P. O. Box 154, US 22
  Whitehouse, NJ 08888
- Employer Identification Number: 22-1540996
- Employer currently maintains a plan primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.
- The number of participants in each plan are

  Plan 1 4 participants

John A. Van Doren, Plan Administrator
Treasurer, Van Doren Oil Company