

HANCE
IVERSON
ZAPPIA
LEVAHN
BERNDT &
DESMOND
LLP.

2520040153505

April 13, 1995

Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

RE: ARROW CRYOGENICS, INC.
Federal Tax I.D. No. 41-1452079
1671 93rd Lane NE
Blaine, Minnesota 55449

Dear Sir or Madam:

Please be advised that this statement is with respect to a Non-Qualified Deferred Compensation Plan established and maintained by the above-referenced corporation under the requirements of 29 CFR Section 2520.104-23(a).

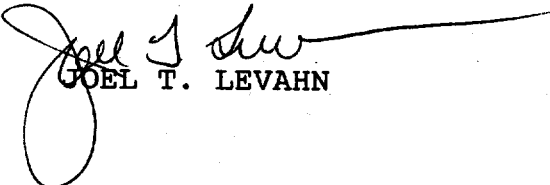
The employer currently maintains one non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated."

The number of participants are:

Plan 1: 1

Plan Administrator: Steven K. DeMotts
Title: Named Fiduciary and Plan Administrator
Employer: Arrow Cryogenics, Inc.

Very truly yours,


JOEL T. LEVAHN

JTL/lli

EDWARD HANCE 1942-1994
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