

# WILLIAMS COULSON

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January 6, 1996

FEB 01 1996

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**


Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, D.C. 20216

**Re: Deferred Compensation Agreement with Debra Cindrich and Cheryl Cindrich  
(the "Agreement")**

Dear Sir or Madam:

Pursuant to the provisions of the Department of Labor Regulation Section 29 CFR §2520.104-23, in the event the Agreement is subject to the Department of Labor reporting requirements, you are hereby notified that Lineal Industries, a Pennsylvania Business Trust (the "Company") maintains the Agreement primarily for the purpose of providing deferred compensation to Debra Cindrich and Cheryl Cindrich, each of whom is a member of a select group of management or highly compensated employees. They are the only participants under the Agreement. The Company's address is P. O. Box 15505, Pittsburgh, Pennsylvania 15244 and its employer identification number is 25-1219876.

Sincerely yours,

  
Anthony M. Tedesco

AMT/slm