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**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR AN UNFUNDED NONQUALIFIED
SUPPLEMENTAL EMPLOYEES' RETIREMENT PLAN**

To The Secretary of Labor:

Pursuant to Department of Labor Regulation, 29 C.F.R. 2520.104-23, and the alternative reporting and disclosure requirements under Part 1 of the Title I of the Employee Retirement Income Security Act of 1974 for unfunded plans for a select group of management or highly compensated employees, the following information is provided by:

Name and Address of Employer: Precision Grinding and Manufacturing Corporation, Inc.
1305 Emerson Street
Rochester, NY 14606

Employer Identification No.: 16-0924683

Precision Grinding and Manufacturing Corporation, Inc. maintains the Precision Grinding and Manufacturing Corporation, Inc. Supplemental Retirement Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: Precision Grinding and Manufacturing Corporation, Inc.
Supplemental Employees' Retirement Plan

Number of Employees Covered: 1

Effective Date: July 1, 1995



Certified Public Accountants / Consultants to Business

July 31, 1995

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

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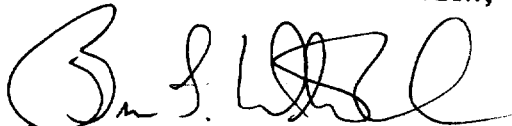
Re: Precision Grinding and Manufacturing Corporation, Inc.
Supplemental Employees' Retirement Plan
FEIN 16-0924683

Dear Sir or Madam:

Enclosed for filing is an Alternative Reporting Disclosure Statement for the above-referenced Plan, as required under Department of Labor Regulation, 29 C.F.R. 2520.104-23.

Very truly yours,

BLACKMAN KALLICK BARTELSTEIN, LLP


Brian T. Whitlock

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encls.