

ALLEGHENIES ANALYSIS, LTD.

114 Aspen Drive
Boalsburg, Pennsylvania 16827
(814) 237-3470

2520040761419

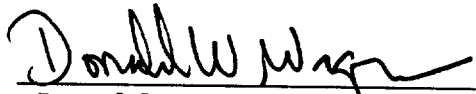
TO: Office of Pension Welfare Benefit Programs
Labor Management Services Administration
United States Department of Labor
Washington, D.C. 20216

FROM: Alleghenies Analysis, Ltd.
Employer Identification Number: 25-1684602
114 Aspen Drive
Boalsburg, Pennsylvania 16827

January 5, 1994

This document constitutes the statement required by 29 C.F.R. section 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to a non-qualified deferred compensation plan effective December 1, 1993, for Donald W. Wagner, who is a member of a select group of management and who is highly compensated.

ALLEGHENIES ANALYSIS, LTD.,
Administrator of Plan and Employer

By: 
Donald W. Wagner, President

DWW:cek