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November 11, 1994

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, DC 20210

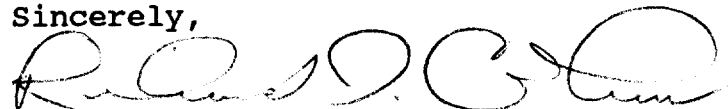
Dear Sir or Madam:

Pursuant to Department of Labor Regulation §2520.104-23, I am filing this letter on behalf of our client The Sousa Corp. with respect to a recently adopted unfunded non-qualified supplemental pension agreement (the "Agreement"):

1. The Sousa Corp. is the employer, with its business address at 1045 New Britain Avenue, West Hartford, Connecticut 06133-0188.
2. The Sousa Corp.'s employer identification number is 06-0790216.
3. The Agreement provides deferred compensation benefits to The Sousa Corp.'s former president who is within a select group of management or highly compensated employees.
4. There is one employee benefiting under the Agreement.

Please contact me if you have any questions.

Sincerely,



Richard I. Cohen

RIC:gcr

cc: Ray Thiesen, C.P.A.
Norman W. Sousa, Sr.
N. Warren Sousa, Jr.
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