

October 12, 1994

2520040182191

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

Gentlemen:

In accordance with Department of Labor Regulation Section 2520.104-23, Taber Industries located at 455 Bryant Street, North Tonawanda, New York 14120 and assigned EIN #16-1421308 by the Internal Revenue Service hereby declares that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is one employee covered under the plan.

The filing of this statement is intended solely to comply with Regulation Section 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by Taber Industries that the arrangement described herein is an "employee pension benefit plan" subject to the Employee Retirement Income Security Act of 1974, as amended.

Respectfully submitted,



Pamela J. Fielding

PJF:pbm

Copy to: Mr. Robert Schintzius
Mr. Kenneth Slawson

