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**AAR CORP.
REPORTING AND DISCLOSURE COMPLIANCE
STATEMENT**

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the Department of Labor regulations thereunder, set forth in Section 2520.104-23, AAR CORP. is filing this Reporting and Disclosure Compliance Statement and in connection herewith provides the following information:

EMPLOYER: AAR CORP.
ADDRESS: 1111 Nicholas Blvd.
Elk Grove Village, Illinois 60007

EMPLOYER
IDENTIFICATION
NUMBER: 36-2334820
PLAN NAME: Supplemental Key Employee Retirement Plan
NUMBER OF PLANS: One
NUMBER OF EMPLOYEES
PARTICIPATING IN THE
PLAN: Three

AAR CORP. maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

AAR CORP. will provide the Plan document to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

AAR CORP.

By: 

Title: Vice President

Dated: Oct. 3, 1994

