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January 23, 1995

U.S. Department of Labor
Pension & Welfare Benefits
Administration Office
200 Constitution Ave., N.W.
Washington, D.C. 20210

RE: Stationary Engineers Local 39 - AMENDED Notification of
Existence of Potential "Top Hat" Plan

Ladies & Gentlemen:

This is to advise you that as Trustee of the following Plan, which may be considered a "top hat" plan, I am notifying you on behalf of the plan sponsor of the existence of the following plan:

Employer: International Union of Operating Engineers,
Stationary Engineers Local 39, 337 Valencia Street,
San Francisco, CA 94103
Telephone: (415) 861-1135
No. of Plans: 1
No. of Employees in Plan: 10
EIN No. 94-1056580

The participants in the Plan are senior staff of the Employer.

Office clerical employees of said Employer are provided pension benefits through their collective bargaining agreement.

Sincerely,

Michael B. Roger
MICHAEL B. ROGER

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