

ALINABAL HOLDINGS CORPORATION

28 Woodmont Road, Milford, Connecticut 06460 203/877-3241

2520040183399

February 16, 1998



CERTIFIED MAIL
RETURN RECEIPT REQUESTED

U.S. Department of Labor
Pension and Welfare Benefits
200 Constitution Avenue, N.W.
Room N5644
Washington, D.C. 20210

RE: Top Hat Plan

Dear Sir or Madam:

Pursuant to the reporting and disclosure requirements of Title I of ERISA and DOL Reg #2520.104-23(b) for unfunded plans maintained by an employer for a select group of management or highly compensated employees commonly referred to as "Top Hat Plans", please be advised that Alinabal Holdings Corporation maintains the following plan primarily for the purpose of providing deferred compensation to such employees:

Alinabal Holdings Corporation Deferred Compensation Plan

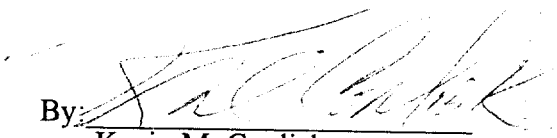
The number of current plan participants is 10.

The employer identification number of Alinabal Holdings Corporation is 13-3009406 and the address is as follows: Alinabal Holdings Corporation, 28 Woodmont Road, Milford, Ct. 06460.

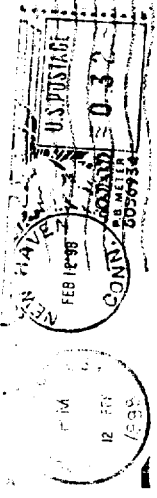
The plan document is on file at the Company's office at the above address and is available on request.

Please do not hesitate to contact me if you have any comments or questions in this matter.

Very truly yours,
ALINABAL HOLDINGS CORPORATION

By: 
Kevin M. Conlisk
Chief Financial Officer

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Personal and Confidential

