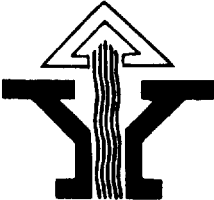


WALTER N. YODER, PRESIDENT EMERITUS

JOHN W. YODER, PRESIDENT
JOHN W. YODER, JR., VICE PRESIDENT

HAROLD A. HAMMOND, SECRETARY
JOHN W. YODER, TREASURER

WALTER N.  YODER & SONS, INC.

MECHANICAL
ELECTRICAL
INDUSTRIAL
ENVIRONMENTAL
ENGINEERING AND CONSTRUCTION

McMULLEN HIGHWAY
P. O. BOX 1337, CUMBERLAND, MARYLAND 21502 FAX NO. 301/729-1517
PHONE 301/729-0610

2520040184334

Pension and Welfare Benefits
Administration
P.O. Box 75212
Washington, DC 20013-5212

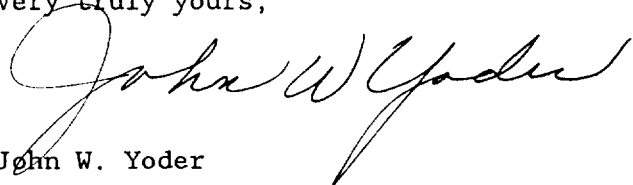
RE: Walter N. Yoder & Sons, Inc. Deferred Compensation Plan

Dear Sir/Madam:

This is to advise you that Walter N. Yoder & Sons, Inc. (EIN: 52-0694811) maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that pursuant to Section 2520.104-23 the employer is relieved from filing 5500 reports under Title I of ERISA.

These are the only two plans, one of which covers one person; the other of which covers five persons.

Very truly yours,


John W. Yoder

37992

JWY/kg

cc: Donna Barham Welsh

YODER_STMT.LTR

POTOMAC METAL & SUPPLY INC.

**DESIGN AND CUSTOM
METAL FABRICATION**

JOHN W. YODER
JAY H. KENNEL
HAROLD A. HAMMOND
JOHN W. YODER JR.

President
Vice-President
Secretary
Treasurer

Pension and Welfare Benefits
Administration
P.O. Box 75212
Washington, DC 20013-5212

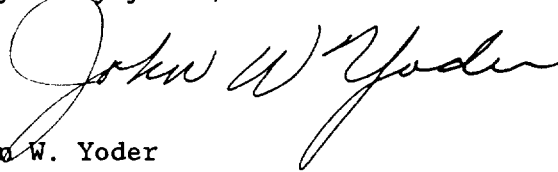
RE: Potomac Metal & Supply, Inc. Deferred Compensation Plan

Dear Sir/Madam:

This is to advise you that Potomac Metal & Supply, Inc. (EIN: 52-0901117) maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that pursuant to Section 2520.104-23 the employer is relieved from filing 5500 reports under Title I of ERISA.

This is the only plan and currently covers one person.

Very truly yours,



John W. Yoder

JWY/kg

cc: Donna Barham Welsh

POTOMAC_STMT.LTR

39993

POTOMAC METAL & SUPPLY INC.

**DESIGN AND CUSTOM
METAL FABRICATION**

JOHN W. YODER
JAY H. KENNEL
HAROLD A. HAMMOND
JOHN W. YODER JR.

*President
Vice-President
Secretary
Treasurer*

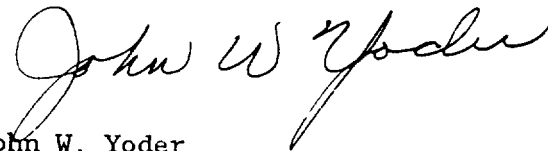
Pension and Welfare Benefits
Administration
P.O. Box 75212
Washington, DC 20013-5212

RE: Potomac Metal & Supply, Inc. Deferred Compensation Plan

Dear Sir/Madam:

Enclosed is the statement required under Section 2520.104-23 and a check in the amount of \$1,000 as payment of the civil penalty.

Very truly yours,



John W. Yoder

JWY/kg

Enclosures

cc: Donna Barham Welsh

POTOMAC_COVER.LTR

WALTER N. YODER, PRESIDENT EMERITUS

JOHN W. YODER, PRESIDENT
JOHN W. YODER, JR., VICE PRESIDENT

HAROLD A. HAMMOND, SECRETARY
JOHN W. YODER, TREASURER

WALTER N.  YODER & SONS, INC.

MECHANICAL
ELECTRICAL
INDUSTRIAL
ENVIRONMENTAL
ENGINEERING AND CONSTRUCTION

MCMULLEN HIGHWAY
P. O. BOX 1337, CUMBERLAND, MARYLAND 21502 PHONE 301/729-0610

FAX NO. 301/729-1517

Pension and Welfare Benefits
Administration
P.O. Box 75212
Washington, DC 20013-5212

RE: Walter N. Yoder & Sons, Inc. Deferred Compensation Plan

Dear Sir/Madam:

Enclosed is the statement required under Section 2520.104-23 and a check in the amount of \$2,000 as payment of the civil penalty.

Very truly yours,



John W. Yoder

JWY/kg

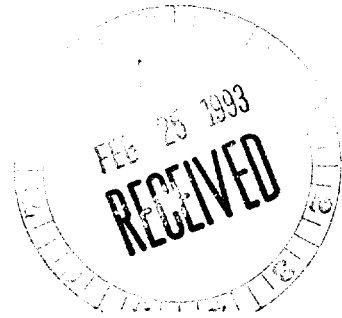
Enclosures

cc: Donna Barham Welsh

YODER_COVER.LTR



37992



YOUR INVOICE NO.	INVOICE DATE	AMOUNT	DISCOUNT	NET AMOUNT	CHECK TOTAL
Civil Penalty - Deferred Compensation Plan					2,000.00

THIS CHECK IS FULL PAYMENT OF THE ABOVE DESCRIBED ACCOUNT

WALTER N. YODER & SONS, INC.

YOUR INVOICE NO.	INVOICE DATE	AMOUNT	DISCOUNT	NET AMOUNT	GRAND TOTAL
Civil Penalty - Deferred Compensation Plan					1,000.00

REGIONAL METAL SUPPLY CO. CUMBERLAND, MD. 21113

