

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

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Rico Lorenzini, Inc.  
One Rico Lane  
Pittsburgh, PA 15237

Employer Identification Number: 25-1367423

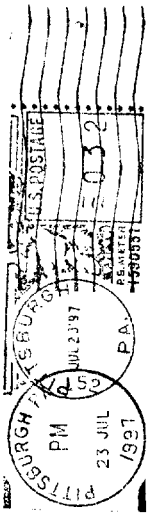
The undersigned employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and  
Participants in Each Plan: One plan covering two employees

Dated: 7-23, 1997

RICO LORENZINI, INC.

By: *Rico Lorenzini*  
Rico Lorenzini, President



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