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Office of Employee Benefit Security  
Labor Management Services Administration  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20216

Dear Sir or Madam:

Pursuant to Department of Labor Regulation §2520.104-20-(c), we are filing this notice for an unfunded severance agreement. The information required is as follows:

1. The employer's name and address is:  
McAlpin Industries, Inc.  
255 Hollenbeck Street  
Rochester, NY 14621
2. The employer's Federal I.D. number is 16-0871790.
3. The primary purpose of the McAlpin Industries, Inc. Severance Pay Plan is to provide one employee with severance benefits.
4. The Employer has no other unfunded welfare benefit plans.

If further information or a copy of the Agreement is required, please contact the undersigned.

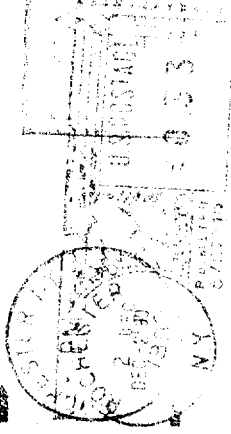
Very truly yours,



Robert W. Croessmann

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