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MICHAEL J. BEYMA
JAMES A. CONIGLIO
FRANK T. CREGO*
ROBERT W. CROESSMANN
JOHN W. CROWE
PATRICK L. CUSATO
MICHAEL C. DWYER
BERNARD A. FRANK
STEVEN R. GERSZ
JOHN L. GOLDMAN*
KATHERINE H. KARL
LAWRENCE P. KELLER
IRVING L. KESSLER
GORDON J. LIPSON
ANNA E. LYNCH
ROBERT F. MECHUR
PAUL V. NUNES
TERRY M. RICHMAN
SHARON P. STILLER
ALAN J. UNDERBERG
STEPHEN H. WAITE
RUSSELL I. ZUCKERMAN

**UNDERBERG
& KESSLER LLP**

1800 Chase Square
Rochester, New York 14604

(716) 258-2800
FAX: (716) 258-2821

JOSEPH GOLDSTEIN
(1891-1984)
MANUEL D. GOLDMAN
(1898-1983)

COUNSEL
RICHARD G. CRAWFORD
ANDREW M. GREENSTEIN

SENIOR ATTORNEY
RONALD G. HULL
THOMAS P. YOUNG

BRUCE T. FRANKIEWICH
LISE C. HAMILTON
PAUL F. KENEALLY
ELLA L. KRZANOWICZ
SUZANNE D. NOTT
FRANK C. PAVIA
THOMAS A. RALL

*NEW YORK AND FLORIDA BAR

WRITER'S DIRECT DIAL NUMBER:
(716) 258-2815

March 9, 1998

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:

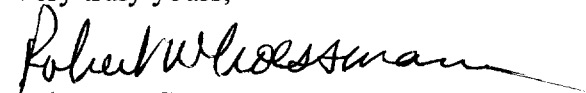
Pursuant to Department of Labor Regulation §2520.104-24, we are filing this notice for an unfunded severance agreement. The information required is as follows:

1. The employer's name and address is:

P.S. Bruckel, Inc.
One William Bruckel Drive
Avon, New York 14414
2. The employer's Federal I.D. number is 16-1148855
3. The primary purpose of the Severance Plan is to provide a certain 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

RWC/wp
Enclosure

c: P.S. Bruckel, Inc.

