



Henderson-Johnson Co. Inc.

918 CANAL STREET • P.O. BOX 6964 • SYRACUSE, NEW YORK 13217 • AREA CODE 315-479-5561
FAX 315-479-5585

2520042392489

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

Date: 1-25-98

COPIED 11:12

Dear Mr. Secretary:

This corporation entered into an employee benefit plan on October 1, 1997, which is primarily established and maintained for the purpose of providing a deferred compensation and salary continuation to select group of highly compensated employees.

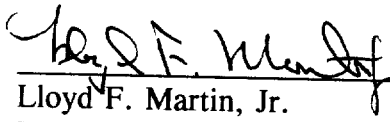
2 employees participate in this plan.

The pertinent employer data is as follows:

Employer: Henderson-Johnson Co., Inc.
918 Canal Street
Syracuse, New York

Employer Identification Number: 15-0336240

This statement is filed under authority of DOL Regulation §2520.104-23.



Lloyd F. Martin, Jr.
President

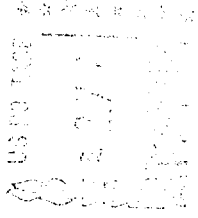
FIRLEY, MORAN, FREER & EASSA, P.C.
Certified Public Accountants

100 Clinton Square
126 N. Salina Street
Syracuse, New York 13202

CERTIFIED

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MAIL



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