

April 3, 1998

Office of Employee Benefits Security
Labor Management Service Administration
U.S. Department of Labor
Washington, D.C. 20216

RE: Notice of Plan of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned employer hereby files the following information with respect to its plan of deferred compensation.

1. Name and Address of Employer:

Talbar, Inc.
Liberty Street Extension
P. O. Box 401
Meadville, PA 16335

2. Federal Employer Identification No. (EIN):


25-1187471

3. The Employer maintains one plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. One employee is covered by such plan.

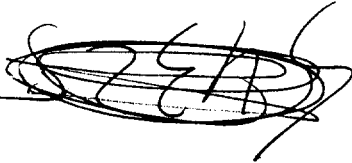
Very truly yours,

Talbar, Inc.

By:  _____

P.O. Box 401, Liberty St. Ext. Meadville, Pa. 16336

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