

U.S. DEPT. OF LABOR  
PWBA/PUBLIC LAW 95-462

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Date: MARCH 28, 2001

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

Dear Sir/Madam:

Pursuant to 24CFR 2520.104-23 the following information is furnished to you:

Name and Address of Employer: Nelco Products, Inc.  
22 Riverside Drive  
Pembroke, MA 02359

Employer Identification No.: 04-2837729

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

Number of Such Plans: One (1)

Number of Employees in Plan: Eight (8)

Upon request of the Secretary of Labor, the undersigned will provide the Secretary with copies of plan documents.

Very truly yours,

NELCO PRODUCTS, INC.

By  President  
Charles W. Nelson

**LAW OFFICES OF ROBERT A. GORFINKLE**

1000 WASHINGTON STREET  
BRAINTREE, MASSACHUSETTS 02184-5456  
Telephone (781) 843-5030  
Fax (781) 848-3051

ROBERT A. GORFINKLE  
JOHN E. GORMAN

March 29, 2001

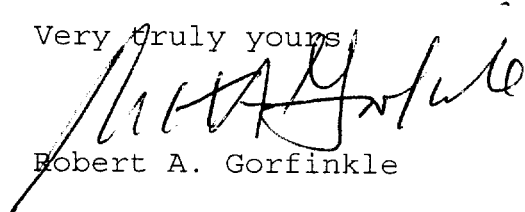
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Room N-5644  
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Washington, DC 20210

Re: Nelco Products, Inc.

Dear Sir or Madam:

Pursuant to 24CFR 2520.104-23, please find enclosed herewith an executed "Top Hat" statement with respect to a Top Hat Plan adopted by Nelco Products, Inc.

Very truly yours,



Robert A. Gorfinkle

RAG/pcs  
Enclosure

cc: Mr. Charles W. Nelson (with enclosure)

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