

2520042393291

RUMETCO SALES, INC.
610 West Bear Street
Syracuse, NY 13204

Date: 7/14, 1997

CERTIFIED MAIL-
RETURN RECEIPT REQUESTED

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

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plan is:

RUMETCO SALES, INC.
610 West Bear Street
Syracuse, NY 13204


The Employer's EIN is: 16-0983584

The number of employees participating in each plan is:

<u>Plan Name</u>	<u>Number of Initial Participants</u>
RUMETCO SALES, INC. PHANTOM STOCK PLAN-MICHAEL J. CWIRKO	1

Very truly yours,

RUMETCO SALES, INC.

By: , President

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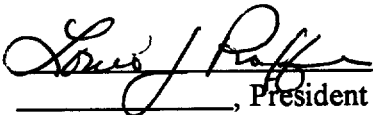
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RUMETCO SALES, INC. PHANTOM STOCK PLAN-MICHAEL J. FORD	1

Very truly yours,

RUMETCO SALES, INC.

By: , President

SCOLARO, SHULMAN, COHEN, LAWLER & BURSTEIN, P.C.
ATTORNEYS AND COUNSELORS AT LAW
90 PRESIDENTIAL PLAZA
CORNER OF TOWNSEND AND HARRISON STREETS
SYRACUSE, NEW YORK 13202

the right of the return addressee

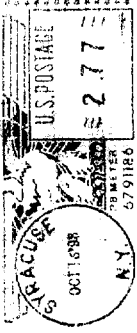
CERTIFIED

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MAIL

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