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KELLER TECHNOLOGY CORPORATION

MAILING ADDRESS: P.O. BOX 103, BUFFALO, NEW YORK 14217-0103
SHIPPING ADDRESS: 2320 MILITARY ROAD, TONAWANDA, NEW YORK 14150

PLANT AND OFFICE TELEPHONE 716-693-3840 • SALES AND ENGINEERING TELEPHONE 716-876-0243

June 30, 1999

**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

Ladies and Gentlemen:

Keller Technology Corporation (the "Employer") has entered into a contract for the provision of deferred compensation. The Employer does not admit for any purpose that this contract constitutes an employee pension benefit plan for purposes of the Employee Retirement Income Security Act ("ERISA"). Nevertheless, if the contract were to be construed as an employee pension benefit plan for purposes of ERISA, the plan would be an unfunded plan maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees, as described in Department of Labor Regulation Section 2520.104-23(d).

The Employer files this statement as a protective measure, to avail itself of the alternative method of compliance described in Regulation Section 2520.104-23, should the contract be construed as a plan for purposes ERISA. Therefore, without admitting that the contract is a plan for purposes of ERISA, the Employer refers to it as a plan for purposes of the protective filing of this statement pursuant to Regulation Section 2520.104-23:

Employer:	Keller Technology Corporation 2320 Military Road Tonawanda, New York 14150	
Employer's EIN:	16-0719390	
Statement:	The Employer maintains an unfunded plan for the purpose of providing deferred compensation to a highly compensated or management employee. The plan covers one such employee and was adopted on June 30, 1999. The plan is known as "The Supplemental Pension Arrangement for Marie L. Keller."	

The Employer maintains no other plans described in Department of Labor Regulation Section 2520.104-23(d).

Very truly yours,
KELLER TECHNOLOGY CORPORATION

Daniel J. Dirrigl
Chief Financial Officer

DJD

DESIGNERS AND MANUFACTURERS OF SPECIAL MACHINE SYSTEMS

PLANT AND OFFICE FAX 716-693-0512 • SALES AND ENGINEERING FAX 716-876-0243



KELLER TECHNOLOGY CORP

P.O. Box 103 Buffalo, New York 14217-0103

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right of the return address

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