

2520032032855

October 29, 1993

Office of Employee Benefits Security
Labor - Management Services Administration
U.S. Department of Labor
Washington, DC 20216

Re: EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974, 29
CFR PART 2520

Gentlemen:

In accordance with the "Alternative method of compliance for pension plans for certain selected employees" (Section 2520-104-23), please be advised that Englund Marine Supply Co. at Post Office Box 296, Astoria, Oregon 97103, identified by EIN 93-0549258, maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees who number one.

Very truly yours,



Walter H. Grebe



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