

Pension and Welfare Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave. NW
Washington, D.C. 20010

201-020-17033

This statement is filed pursuant to Labor Regulation 2520.104-23 (b) (1) to elect the alternative method of compliance for pension plans for certain selected employees.

Employer Name Industrial Furnace Co., Inc.

Employer Address 40 Humboldt Street

Rochester, New York 14609

Employer Identification Number 16-1102499

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

Number of deferred compensation plans 1

Number of employees in each plan

<u>Plan Number</u>	<u>Number of Employees</u>
<u>1</u>	<u>3</u>
<u> </u>	<u> </u>

Signed Kenneth Lee

Date 1/22/98

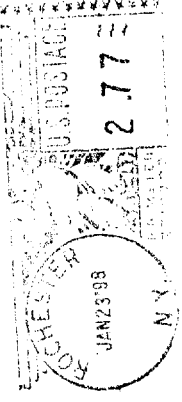
Title SECRETARY

DAVIE KAPLAN CHAPMAN & BRAVERMAN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
500 REYNOLDS ARCADE BUILDING
ROCHESTER, NEW YORK 14614

CERTIFIED

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MAIL



Top Hat Exemption
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