

1420 RALSTON AVE.
DEFIANCE, OHIO 43512

98

FAX (419) 782-9188

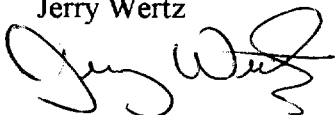
December 19, 1997

Top Hat Exemption
Pension and Welfare Administration Room N-5644
U.S. Department of Labor
200 Constitution Ave., N.W.
Washington, DC 20010

To The Secretary of Labor,

The enclosed letters addressed to you were found in our Minute Book. We believe they are copies of the originals that were sent to you last February 3, 1997, but because they are signed, we questioned whether they are originals or copies and they may have been filed in our Minute Book inadvertently. Please check your file to see if you have other originals, and if not, please include these in your file.

We apologize for any inconvenience this may have caused.

Werlor Waste Control
Jerry WertzA.R.S.
Judy Wertz

Werlor, Inc.
1420 Ralston Ave.
Defiance, OH 43512
(419)784-4285

February 3, 1997

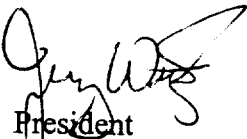
Top Hat Exemption
Pension and Welfare Administration Room N - 5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20010

To The Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Part I, Title I, as provided for an unfunded or insured welfare plan for a select group of management or highly compensated employees in D.O.L. Reg., 2520.104-23, the following information is provided by the undersigned plan administrator:

1. The name of the employer is **Werlor, Inc.**
2. The mailing address of the employer is 1420 Ralston Ave, Defiance, OH 43512.
3. The employer's federal identification number (EIN) is 34-1197540.
4. The number of plans and the number of participants in each plan is: **one plan, one participant.** The plan is a supplemental income plan and agreement establishing a welfare plan benefit for a select group and management and highly compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.
5. The plan was adopted effective on November 30, 1996, and this filing is made within 120 days after the Plan became subject to Part 1 of Title I of ERISA.

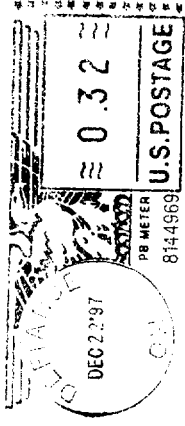
Werlor, Inc.


President

Werlor, Inc.

"Dependability Plus"

1420 Radston Avenue
Defiance, Ohio 43512
419/784-4285



TOP HAT EXEMPTION
PENSION & WELFARE ADMINISTRATION
ROOM N-5644/U.S. DEPT. OF LABOR
200 CONSTITUTION AVE., N.W.
WASHINGTON, DC 20010

20001/2113

