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Shumar's Welding & Machine Service, Inc.
R.D.#1, Box 228 B
Grindstone, Pa. 15442
(724)-246-0811
724-246-0813 Fax

12/4/98

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

Dear Sir or Madam:

In compliance with the requirements of the alternative reporting and disclosure method under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations § 2520.104-23, the following information is provided by the undersigned employer:

Name and Address of Employer: Shumar's Welding & Machine Service, Inc.
R.D.#1, Box 228B
Grindstone, Pa. 15442

Employer Identification Number: 25-1370871

Number of plans: 1

Number of participants in plan: 10

Date of Adoption: 11/1/98

Shumar's Welding & Machine Service, Inc. maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Very truly yours,

Shumar's Welding & Machine Service, Inc.

By:



Eli R. Shumar, President

Shumers, Wendy & Mochi
RD #1, Box 228 B
Grindstone Pa 15442

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