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Certified Public Accountants / Consultants to Business

October 22, 1998

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

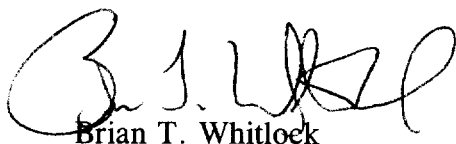
Re: Wiremasters, Inc.
Supplemental Employees' Retirement Plan
FEIN 36-2083604

Dear Sir or Madam:

Enclosed for filing is an Alternative Reporting Disclosure Statement for the above-referenced Plan, as required under Department of Labor Regulation, 29 C.F.R. 2520.104-23.

Very truly yours,

BLACKMAN KALLICK BARTELSTEIN, LLP



Brian T. Whitlock

BTW/jkk

Enclosure

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A member of  International

Blackman Kallick Bartelstein, LLP

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