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August 26, 1997

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Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Dept of Labor, Room N-5644
200 Constitutional Avenue NW
Washington, DC 20210

Dear Sir\Madam:

This statement is filed pursuant to DOL Reg. § 2520.104-23, on behalf of the following employer:

SIMERAL CONSTRUCTION COMPANY
129 West Airport Road
Lititz, PA 17543
EIN: 23-2447389

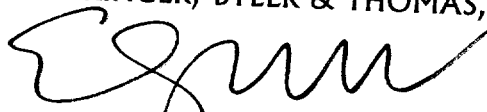
The employer maintains an employee benefit plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The benefits for the plan are paid as needed solely from the general assets of the employee. The number of plans is one (1). The number of employees in the plan is four (4).

The plan replaces a deferred bonus plan adopted on March 9, 1994 for the benefit of one (1) employee.

Plan documents will be provided to the Secretary upon request.

Very truly yours,

BLAKINGER, BYLER & THOMAS, P.C.



Elizabeth A. Hambrick-Stowe

DOL-PWBA
PUBLIC DISCLOSURE
97 SEP -2 AM 11:09

EAH-S:tym
cc: Simeral Construction Company
Joseph Stabinski, CPA

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