

LA 007  
DISCLOS  
SAYLES & EVANS  
ATTORNEYS AT LAW  
ONE WEST CHURCH STREET  
ELMIRA, NEW YORK 14901

2520005098931

00 10 26 AM 9

(807) 734-2271  
FAX (807) 734-1754

LEWIS W. MORSE, JR.  
J. PHILIP HUNTER  
JAMES F. YOUNG  
JOHN R. ALEXANDER  
LAWRENCE LECLAIR  
CLOVER M. DRINKWATER  
CYNTHIA S. HUTCHINSON  
STEVEN E. AGAN  
JONATHAN E. MCKEON  
CURT N. MEEDER  
CONRAD R. WOLAN

HARRY TREININ  
ALAN PARSONS  
WILLIAM C. UGHETTA  
OF COUNSEL  
PAUL R. CORRADINI  
COUNSEL

December 18, 2000

Re: Deferred Compensation  
F. M. Howell & Company.

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

Dear Sir or Madam:

Pursuant to the provisions of the Department of Labor Regulations at 29 C.F.R. Section 2520.104-23, you are hereby notified that the employer named in Item (1) below maintains a plan (as identified in Item (2) below) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of employees in said plan as of the date of this letter.

- Item (1): F. M. Howell & Company (EIN 16-0488020)
- Item (2): Deferred Compensation Plan of F. M. Howell & Company.  
PIN 004
- Item (3): 1

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for such acknowledgment purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

Sincerely,



Counsel for the Plan Administrator

cc: George L. Howell

