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(1945-1992)

May 22, 1995

Certified Mail
Return Receipt Requested

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

Re: R.H. Sheppard Co., Inc.
Deferred Compensation Arrangements

Dear Department of Labor:

We represent R.H. Sheppard Co., Inc.

In accordance with Labor Reg. §2520.104-23, notice is hereby given that R.H. Sheppard Co., Inc. recently adopted and now maintains three plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of participants in each of such plans is one. R.H. Sheppard Co.'s address is 101 Philadelphia Street, Hanover, Pennsylvania 17331, and its employer identification number is 23-1269236.

Please telephone me if you have any questions or require additional information.

Very truly yours,

BARLEY, SNYDER, SENFT & COHEN

Michael S. Butler

MSB/db

cc: William E. Heiser, Vice President
Douglas J. Firestone

14880.1

DOL-PWBA
PUBLIC DISCLOSURE
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