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July 10, 1996

Certified Mail/Return Receipt Requested

Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue NW
Room N5644
Washington D.C. 20210

Top Hat Plan Filing

Re: A plan of deferred compensation sponsored by Mowrey Elevator Company, (the "Employer").

Dear Sir or Madam:

The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974 (ERISA), under the alternative method of compliance as set forth by D. O. L. Regulations Sec. 2520.104-23.

1. The employer maintains the plan Primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
2. The address of the employer is Mowrey Elevator Company
Route 1, Box 123
Blountstown, FL 32424
3. The employer's tax identification number is 59-1718363.
4. The number of employees in the plan is 6.

If you require a copy of the plan document or any additional information, please do not hesitate to contact the undersigned.

Adopting Employer: Mowrey Elevator Company
By: Timothy S. Mowrey

Signed: _____
Title: President