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U.S. DEPT. OF LABOR
FRODA/PUBLIC DISCLOSURE
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July 1, 2001

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

2520052091975

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

Attention: UNFUNDED MANAGEMENT PENSION PLAN

Dear Sir or Madam:

On behalf of our client, Win-Holt Equipment Corporation, and in accordance with applicable Department of Labor regulations, we are furnishing information related to its deferred compensation plan, to wit the Win-Holt Equipment Corporation Excess Deferred Compensation Plan ("Plan"). This Plan is an unfunded plan for a select group of management or highly compensated employees.

The information is as follows:

- (1) Name and address of employer:

Win-Holt Equipment Corporation
855 Merrick Avenue
Westbury, New York 11590

- (2) Employer Identification Number: 11-1735819
- (3) This Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- (4) At the present time, there are two plans, covering approximately 10 employees.

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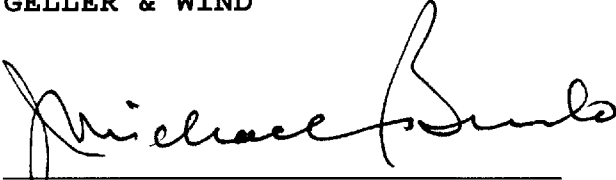
Pensions and Welfare Benefit Administration
U.S. Department of Labor

Page -2-
July 1, 2001

If you require additional information, please contact the undersigned.

Respectfully submitted,

GELLER & WIND

By: 

J. Michael Bermensolo

JMB:tb

cc: Catarina Lima
Sheldon M. Geller, Esq.

