



2520052092473

August 27, 1999

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

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

Re: Kewaunee Scientific Corporation
Pension Equalization Plan

Dear Sir or Madam:

The plan sponsor described below has adopted a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits from such plan are to be paid as needed solely from the general assets of the plan sponsor, or provided through insurance contracts or policies for which the premiums are paid directly by the plan sponsor from its general assets.

The following statement is filed in accordance with 29 C.F.R. § 2520.104-23:

1. Name of plan: Kewaunee Scientific Corporation Pension Equalization Plan
2. Name and address of plan sponsor: Kewaunee Scientific Corporation, 2700 West Front Street, Statesville, North Carolina 28677
3. Employer identification number: 380715562
4. Number of employees in plan: 4
5. Date plan became subject to ERISA: May 1, 1999

Please contact the undersigned if additional information is required.

Sincerely,

James J. Rossi
Vice President of Human Resources

pml

c: Carter Davenport, W. E. Stanley and Company, Inc.



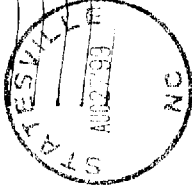
KEWAUNEE
Scientific
Corporation

P.O. BOX 1842 • STATESVILLE, NORTH CAROLINA 28687-1842

CERTIFIED

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MAIL



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