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March 3, 1998

Top Hat Plan Exemption
PENSION AND WELFARE BENEFITS ADMINISTRATION
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210


Re: **Statement Pursuant to DOL Regulation § 2520.104-23
- Abarta, Inc. Supplemental Executive Retirement
Plan**

Dear Sir or Madam:

Enclosed is the statement pursuant to 29 C.F.R. § 2520.104-23 with respect to the **Abarta, Inc. Supplemental Executive Retirement Plan** (the "Plan") entered into by **Abarta, Inc.** (EIN: 23-1882790) for certain of its management and/or highly compensated employees. The Plan will be provided at the request of the Secretary of Labor, as required by section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

We would appreciate your date-stamping and marking "Received" the enclosed copy of this transmittal letter and then returning it to us, for our records, in the enclosed, stamped, self-addressed envelope.

Sincerely,


Homer L. Elliott

HLE:lma
Enclosure

CERTIFIED MAIL NO. P 127 347 249
RETURN RECEIPT REQUESTED

PHTRANS:192252_1.WP5

ABARTA, INC.

STATEMENT PURSUANT TO 29 C.F.R. § 2520.104-23

Pursuant to 29 C.F.R. § 2520.104-23, ABARTA, INC. (the "Employer") hereby files the following statement with respect to the ABARTA, INC. SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN (the "Plan") which it maintains primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name and Address of Employer:

ABARTA, INC.
1000 RIDC PLAZA
PITTSBURGH, PA 15238

Employer Identification Number:

23-1882790

Declaration:

The Employer has established the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

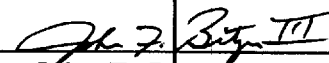
Statement:

Number of Plans covered by this Statement: 1
Number of Employees covered by Plan: 19
Name of Plan: Abarta, Inc. Supplemental Executive Retirement Plan

Attest:
[SEAL]

ABARTA, INC.


Charles R. Hanlon, Secretary

By: 
John F. Blitzer, III, President
and Chief Executive Officer