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February 20, 1991

Office of Pension and Welfare Benefit Programs  
Labor Management-Services Administration  
U.S. Department of Labor  
Washington, D. C. 20216



Gentlemen:

Pursuant to U.S. Department of Labor Regulation, 29 CFR 2520.104-23(a)(1), this document utilizes the alternative method of filing and disclosure with the Secretary of Labor the Nonqualified Salary Continuation Plan maintained by Gavel International Corporation. The Federal Employer Identification Number is 36-3338812.

Gavel International Corporation currently maintains a Nonqualified Death Benefit Only Survivor Income Plan for members of a select group of management or highly compensated employees.

The plan number and number of participants in the plan is as follows:

<u>Plan Number</u>	<u>Participants</u>
1	5

Respectfully,

Jacob Van Beelen, Plan Administrator