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FRYE FINANCIAL CENTER

*"Putting all your financial pieces together."*

December 12, 1995

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


RE: MJM MANUFACTURING, INC. DEATH BENEFIT ONLY PLAN

To Whom It May Concern:

Enclosed, please find the ERISA Memorandum Statement for the above-referenced plan.

Sincerely,

FRYE FINANCIAL CENTER

  
Robin E. Newman  
Director of Pension Services

REN/ra

Enclosure

30159

DEATH BENEFIT ONLY

ERISA MEMORANDUM STATEMENT

DATE: June 7, 1995

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

FROM: Corporation: MJM MANUFACTURING, INC.  
EIN: 59-1939573  
Address: 5205 N.W. 161st Street  
P.O. Box 5427  
Miami, FL 33014

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DOL-PWBA  
PUBLIC DISCLOSURE

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one non-qualified Death Benefit Only Plan for executives who are members of a "select group of management" or who are "highly compensated".

Number of Participants: 2

Plan Administrator: Michael J. Mijares

Title: CEO

Employer: MJM Manufacturing, Inc.