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Secretary of Labor - US Dept of Labor  
Labor-Management of Services Administration  
Office of Employee Benefits Security  
Washington, DC 20216

Re: Carl Stahl Sava Industries, Inc.  
EIN 13-3493844

Dear Sir or Madam:

Please be advised that Carl Stahl Sava Industries, Inc. (the sponsor) has recently adopted a Deferred Compensation Plan. The federal identification number of the sponsor is 13-3493844.

Since this plan is a nonqualified deferred compensation arrangement, the sponsor is not subject to any annual filing requirements.

Sincerely,



Thaddeus A. Oberc

TAO/to