

HYDRAULIC SERVICE COMPANY, INC.

January 16, 1996

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

Re: Hydraulic Service Company, Inc.
Officers' Deferred Compensation Plan

Sir or madam:

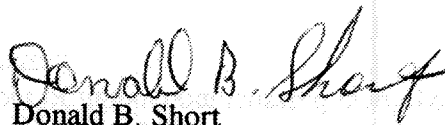
Pursuant to the Department of Labor regulations at *29 Code of Federal Regulations, §2520.104-23*, you are hereby notified that the employer named below maintains the *Hydraulic Service Company, Inc. Officers' Deferred Compensation Plan* (PIN 001) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. There are three participants in the plan as of the date of this letter.

THE NAME, ADDRESS, AND EMPLOYER IDENTIFICATION NUMBER (EIN) OF THE EMPLOYER
MAINTAINING THE PLAN:

Hydraulic Service Company, Inc.
3104 Victory Blvd.
Portsmouth, VA 23702
EIN 54-0881391

Please acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith. We enclose a stamped, self-addressed envelope for your convenience.

Very truly yours,


Donald B. Short
Plan Administrator