HEALTH AND WELFARE FUND
401 (K) PLAN



DEFINED BENEFIT RETIREMENT PLAN
CAFETERIA PLAN

2520053321499

AMERICA'S FAMILY BENEFIT PLANS

William W. Ochocinski - Administrator
Michelle L. Dixon - Assistant Administrator

U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
01 OCT -3 PM 1:27

September 26, 2001

Pension and Welfare Benefits Administration
US Department of Labor
200 Constitution Avenue
Washington, DC 20210

Attn: TOP HAT Plan Exemptions
Division of Reports
Office of Program Services

Dear Sir:

Please be advised that the following employer has adopted a split dollar life insurance plan primarily for the purpose of providing benefits for a select group of highly compensated employees. There is one employee covered under the plan. This is the only such plan maintained by the Employer.

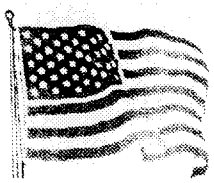
Local 55 UAW Retirement Income Fund
EIN: 16-6103576
Local 55 UAW Welfare Fund
EIN: 16-0840561
890-904 Main Street
Buffalo, NY 14202

The employer is electing the alternative method of compliance under Labor Regulation §2520.104-23

Thank you very much.

Sincerely,

William W. Ochocinski
Administrator



AMERICA'S FAMILY
BENEFIT PLANS
890-894 Main Street
Buffalo, NY 14202

CERTIFIED MAIL

7000 0600 0028 1681 5420

Pension and Welfare Benefits Administration
US Department of Labor
200 Constitution Avenue
Washington, DC 20210

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