

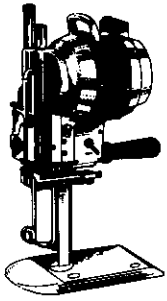
CHARLES P. STEVENSON
Chairman Emeritus

2520 032 031 622

ROBERT L. STEVENSON
President and Treasurer

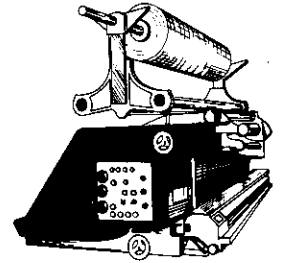
2520032031622
ROBERT L. STEVENSON
Vice President

WADE STEVENSON
Vice President



Eastman Machine Company

MANUFACTURERS OF
Cloth Cutting Machines.
Cloth Spreading Machines.



General Office & Factory
779 Washington Street
Buffalo, N.Y. 14203-1396 U.S.A.

Telephone: 716-856-2200
Telex: 4432018 EMCO BUF
FAX: 716-856-1140

January 17, 1996

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

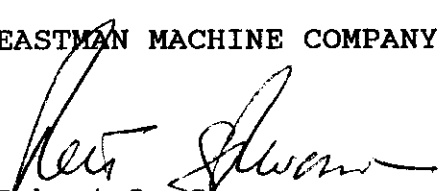
RE: NOTIFICATION PURSUANT TO LABOR REG.
SECTION 2520.104-23(b)

Gentlemen:

Pursuant to the above regulation, you are hereby notified that Eastman Machine Company, 779 Washington Street, Buffalo, New York 14203, EIN 16-0417160 maintains one unfunded deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan presently covers 4 employees.

Very truly yours,

EASTMAN MACHINE COMPANY


Robert L. Stevenson
President

RLS:mm

95 JAN 24 PM 2:18
DOL-PWBA
PUBLIC DISCLOSURE