

PETRALIA, WEBB & O'CONNELL, P.C.

001-47700

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97 MAR 21 PM 11:11

ARNOLD R. PETRALIA
PAMELA B. WEBB
ROBERT F. O'CONNELL
WILLIAM R. ALEXANDER

March 3, 1997

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

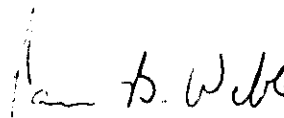
Re: Brook-Anco Corporation

Gentlemen:

On behalf of the employer referred to above we are submitting the enclosed Alternative Method of Compliance Statement under 29 CFR Section 2520.104-23(b).

Sincerely yours,

PETRALIA, WEBB & O'CONNELL, P.C.



Pamela B. Webb

PBW

ccw/enc: David Venisky, CPA
Matt Korona, Esq.

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ALTERNATIVE METHOD OF COMPLIANCE STATEMENT
UNDER 29 CFR SECTION 2520.104-23(b)

001-5000*

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Name and address
of Employer:

Brook-Anco Corporation

3495 Winton Place, Bldg. B

Rochester, New York 14623

Employer Identification Number: 16-0820647

The Employer identified above maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of plans and number of participants in each plan:

2 plans each benefitting one employee

Dated:

2/18/97

Brook-Anco Corporation

By:

