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U.S. DEPARTMENT OF LABOR
ENCLOSURE
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March 15, 2002

Department of Labor
Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

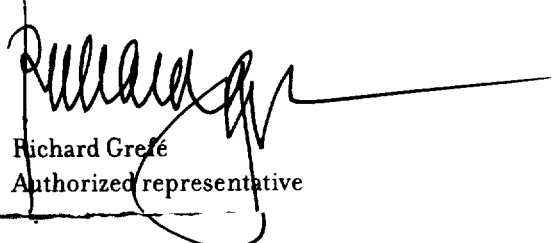
Subject: Top Hat Plan Declaration for the American Institute of Graphic Arts 457 (b) Deferred Compensation Plan

Dear Sir or Madam:

Please be advised that the American Institute of Graphic Arts, being the Plan Administrator of the Plan, does hereby declare that the Plan is an eligible deferred compensation plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management employees. Further, the sponsoring employer maintains only this one plan described in DOL Reg. Section 2520.104-23(d) and expects the Plan to cover no more than 5 employees.

If you have any further questions, please contact Richard Grefé, the plan administrator, at 212 807-1990 ext 228.

PLAN ADMINISTRATOR



Richard Grefé
Authorized representative

13-1623893



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