



SIEGWERK, INC.

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January 5, 1993

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

Dear Ms. Secretary:


Pursuant to Section 2520.104-23 of the regulations under the Employee Retirement Income Security Act of 1974, as amended, Siegwerk, Inc., 4225 Murray Place, Lynchburg, Virginia 24501 (EIN:54-0894087), hereby declares that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

As of the date of this letter, the number of management or highly compensated employees covered by the plan is 2.

If your representative should have any questions concerning the plan or desire any additional information, please contact the undersigned.

Very truly yours,

SIEGWERK, INC.

By 
David A. Helms
Vice President - Finance

