

# Warren Tool Corporation

2520032543593

11900 WINROCK ROAD  
P.O. BOX 68, HIRAM, OHIO 44234-0068  
Telephone (216) 569-3224

February 12, 1993

Pension & Welfare Benefits Administration  
P. O. Box 75212  
Washington, D.C. 20013-5212

Attention: Top Hat Plans Administrator

Re: Warren Tool Corporation  
11900 Winrock Road  
Hiram, Ohio 44234  
34-0604580

The company maintains a plan to purchase cash value life insurance from an insurance carrier for the chief executive officer, the chief financial officer and the heads of the operating groups. The purpose of the plan is to provide life insurance and/or deferred compensation to these participants.

This is the only non-qualified plan and it currently has four participants.

Sincerely,



W. C. Grubbs  
Vice President - Finance  
/jr

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Employer I.D. #34-0604580

I certify that the Deferred Compensation Plan dated December 17, 1992 is for the sole purpose of providing life insurance and/or deferred compensation to a small group of executive officers of Warren Tool Corporation.



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Wilbur C. Grubbs  
Vice President - Finance