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Rosenthal USA Ltd.

66-26 Metropolitan Avenue
Middle Village, NY 11379
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Fax: 718-417-3407

Showroom:

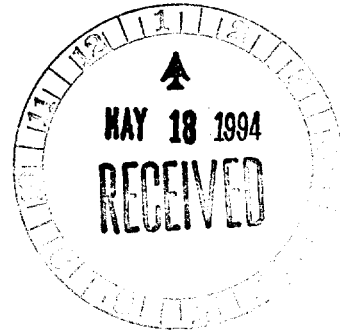
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**NOTIFICATION LETTER TO THE DEPARTMENT OF LABOR
FOR NONQUALIFIED DEFERRED COMPENSATION PLAN**

TO: Office of Pension Welfare Benefit Programs
Labor Management Services Administration
U.S. Department of Labor

FROM: Rosenthal U.S.A. Limited
Employer ID #: 13-1951854
66-26 Metropolitan Avenue
Middle Village Queens, NY 11379

DATE: December 1, 1993



Dear Department of Labor;

This letter constitutes the statement required by Labor Reg. §2520.104-23 to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by Rosenthal U.S.A. Limited.

The employer maintains one nonqualified deferred compensation plan for the following employee who is either a member of a select group of management or highly compensated:

Georg Simon

Charles Plittman
Vice President
Rosenthal U.S.A. Limited