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July 8, 2002

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Rosco Laboratories, Inc. Executive Retirement Plan

To Whom It May Concern:

On behalf of Rosco Laboratories, Inc. (the "Company") and pursuant to Department of Labor Regulation Section 2520.104-23, the following is submitted as an alternative form of compliance with the reporting and disclosure requirements of Part I of ERISA. The Company maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. With respect to such plan the following information is provided:

1. Name and Address of Employer:

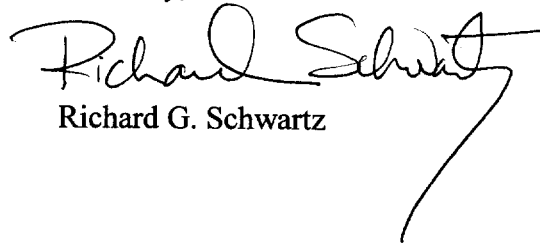
Rosco Laboratories, Inc.
52 Harbor View Avenue
Stamford, Connecticut 06902

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2. EIN: 04-3101783
3. Name of Plan: Rosco Laboratories, Inc. Executive Retirement Plan
4. Number of Plans: One (1)
5. Number of Participants: One (1)

If you have any questions with regards to this filing, please contact the undersigned.

Sincerely,

A handwritten signature in black ink that reads "Richard Schwartz". The signature is written in a cursive style with a long, sweeping tail that extends downwards and to the right.

Richard G. Schwartz

cc: Pat Santarsiero
Rosco Laboratories, Inc.
Human Resources Manager

h5E0 9h69 2000 02E0 T00L



CERTIFIED MAIL

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.

h5E0 9h69 2000 02E0 T00L



**RICHARD SCHWARTZ
EPSTEIN BECKER & GREEN, P.C.**

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