

# BARNES & THORNBURG

Alan A. Levin  
(317) 231-7259

1313 Merchants Bank Building  
11 South Meridian Street  
Indianapolis, Indiana 46204  
(317) 638-1313

97 JUN 9 AM 11:01  
FAX (317) 231-7433

May 30, 1997

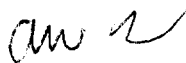
**SMM**  
**Pension and Welfare Benefits**  
Administration, Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

**Re: Summary of Material Modification for the**  
**PK U.S.A., Inc. Employees Retirement & Savings Plan**  
**EIN 62-1359375, Plan No. 001**

Dear Sir or Madam:

Enclosed is a copy of a summary of material modification for the PK U.S.A., Inc. Employees Retirement & Savings Plan (Amended and Restated Effective April 1, 1995).

Sincerely,



Alan A. Levin

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Enclosure

cc Mr. William Kent  
Mr. William Mahoney

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PK U.S.A., INC.  
EMPLOYEES RETIREMENT & SAVINGS PLAN

DOL-PWBA  
PUBLIC DISCLOSURE  
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Summary of Material Modification

As a participant in or beneficiary of the PK U.S.A., Inc. Employees Retirement & Savings Plan (the "Plan"), you have the right to notice of all material changes to the Plan. A recent change is as follows:

Definition of Employer. Under the Plan, as amended effective April 1, 1997, the term Employer is defined to include Blue River Stamping, Inc., a new subsidiary of PK U.S.A., Inc., such that employees of Blue River Stamping, Inc. may participate in the Plan under the same terms as other participants.

Please keep this notice with your summary plan description. If you have any questions about this notice or the Plan in general or if you have misplaced your summary plan description, contact your authorized Plan representative.