

**RIMA
MANUFACTURING
COMPANY**



3850 Munson Hwy.
Hudson, MI 49247
517/448-8921

May 15, 1997

SMM
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D. C. 20216

Gentlemen:

Employees' Retirement Savings Plan
of Rima Manufacturing Company
EIN: 38-1493951
PLAN NO.: 002

We are enclosing one copy of the Summary of Material Modifications to the above-named plan for your files.

Should you have any questions, please call.

Sincerely,

A handwritten signature in cursive script that reads "Greg Gotham".

Greg Gotham

Financial Services Manager

RIMA MANUFACTURING COMPANY

2520190031472

DOL-PWBA
PUM
97 MAY 29 AM 5:18

EMPLOYEES' RETIREMENT SAVINGS PLAN OF
RIMA MANUFACTURING COMPANY

TO OUR EMPLOYEES:

We are pleased to announce revisions to the savings plan, effective July 1, 1996, which require a corresponding change in the previously distributed Summary Plan Description.

Eligibility to Participate

For plan years beginning on or after January 1, 1994, an employee or leased employee will be eligible to participate in the Plan on his or her first day of employment.

THIS NOTICE SHOULD BE ATTACHED TO YOUR COPY OF THE SUMMARY PLAN DESCRIPTION. IF YOU HAVE ANY QUESTIONS REGARDING THESE CHANGES, YOU SHOULD CONTACT THE ADMINISTRATIVE COMMITTEE.