

2520032904282

Date October 16, 1992

Office of Employee Benefits Security  
Labor Management Service Administration  
U.S. Department of Labor  
Washington, D.C. 20216

Re: Notice of Plan(s) of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned employer hereby files the following information with respect to its plan(s) of deferred compensation.

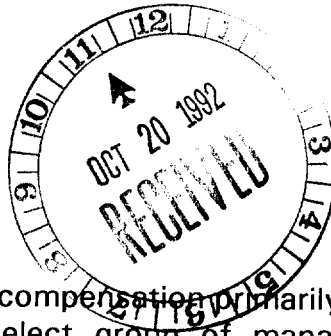
1. Name and Address of Employer:

Valley Tool & Die, Inc.  
10020 York-Theta Drive  
North Royalton, Ohio 44133

2. Federal Employer Identification No. (EIN):

34-1022278

3. The employer maintains a plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.
4. Three employees are covered by the plan.



Very truly yours,

VALLEY TOOL & DIE, INC.

By:   
President