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February 5, 1999

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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: Stibo Datagraphics, Inc.
EIN: 58-1605159
Stibo Datagraphics, Inc. Phantom Stock Program (the "Plan")

Dear Sir or Madam:

Pursuant to Section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and Department of Labor ("DOL") Reg. Section 2520.104-23, the following statement is provided to you as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees.

Stibo Datagraphics, Inc. maintains the above-titled plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. Six (6) employees are covered by the Plan.

Sincerely,



David S. Thomas*

*Admitted in Virginia and the District of Columbia only

cc: Mr. William C. Korner
Steven G. Schaffer, Esq.

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