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March 1, 1999

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

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In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. 2520.104-23, the following information is provided by the employer listed below:

Name and Address of Employer:	Custom Tool & Die Co. 2355 W. Marquette Woods Road Stevensville, MI 49127
Federal ID No.:	38-1894499
Name of Plan:	Non-Qualified Deferred Compensation Plan
Date Plan Established:	December 31, 1998
Number of Participants in the Plan:	Two

The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Very truly yours,


Harry Reinhardt
President