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ALTERNATIVE REPORTING AND NONDISCLOSURE STATEMENT
FOR AN UNFUNDED NONQUALIFIED
DEFERRED COMPENSATION PLAN

Secretary of Labor:
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

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, as specified in the Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is hereby provided:

Employer: Sko-Die, Inc.
8050 Austin Avenue
Morton Grove, Illinois 60053


Employer I.D: 36-2101829.

Name of Plan: The Sko-Die, Inc. Non Qualified Deferred Compensation Plan

Number of Plans: One unfunded Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Covered Employees: One

SKO-DIE, INC.

By: 
Barry C. Kessler, its attorney
Dated: February 24, 1999

KESSLER SMITH & POWEN

33 NORTH LA SALLE STREET

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February 24, 1999

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

**Re: Sko-Die, Inc.; FEIN: 36-21011829
Supplemental Employees Retirement Plan**

Dear Sir or Madam:

Enclosed for filing is an Alternative Reporting Disclosure Statement for the above referenced Plan, as required under the Department of Labor Regulation, 29 C.F.R. § 2520.104-23.

Upon request, Sko-Die, Inc. will provide plan documents as required by Section 104(a)(1) of the Act.

Should you have any questions, or should you need additional information, please contact the undersigned.

Sincerely,



Barry C. Kessler
Attorney for Sko-Die, Inc.

BCK/st
Enclosure