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March 14, 1994

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

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Re: Landmark Plastic Corporation

Ladies and Gentlemen:

In accordance with Department of Labor Regulation Section 2520.104-23, Landmark Plastic Corporation (the "Company") hereby notifies you that the Company maintains unfunded pension plans for a select group of its management or highly compensated employees as described below:

NAME AND ADDRESS OF THE COMPANY

Landmark Plastic Corporation
1183 Home Avenue
Akron, Ohio 44310

EIN: 34-1432407

NAME OF PLAN AND NUMBER OF EMPLOYEES PARTICIPATING

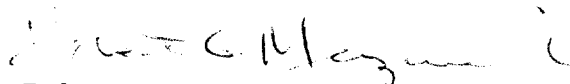
Plan: The Company has entered into three (3) separate Deferred Compensation Agreements, dated as of December 7, 1993, with Jackson R. Wagner, Wayne A. DeCamp, and James H. Frederick, respectively.

Number of Participants: There are three (3) employees participating in three separate and distinct deferred compensation arrangements.

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If you have any questions concerning the above-referenced deferred compensation agreements, please contact the undersigned.

Very truly yours,



Robert G. Merzweiler
President

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