

CONSOLIDATED[®]

PLASTICS COMPANY, INC.

P.O. Box 239 • Hudson, Ohio 44236 • 216-650-5500 • (Fax) 216-650-5600

Feb. 7, 1997

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

2520032032036

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

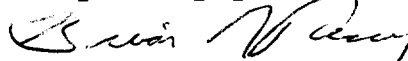
Re: Consolidated Plastics Company, Inc.
Senior Executive Retirement Plan

Gentlemen:

Pursuant to Reg. 2520.104-23, this letter constitutes the filing required under said regulation as an alternative form of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") for certain pension plans for a select group of management or highly compensated employees. The information that is required by such filing is as follows:

1. Name of employer: Consolidated Plastics Co., Inc.
2. Address of employer: P.O. Box 239 Hudson, Oh. 44236
3. Employer identification number: 34-1532477
4. Declaration: The employer maintains the above captioned Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of participants: 2

Very truly yours,



Brian J. Taussig
President

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