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October 4, 1993

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. 21210

Re: The Schwerdtle Stamp Company

Dear Sir/Madam:

The following statement is being furnished to you to comply with the reporting requirements of the Employee Retirement Income Security Act as stated in Reg. 2520.104-23:

1. The name and address of the Employer is:

The Schwerdtle Stamp Company
166 Elm Street
Bridgeport, CT 06604
2. The Employer's Employer Identification Number is:

060527400
3. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management.
4. The number of such plans is one.
5. The number of employees in the plan is two.

Very truly yours,

THE SCHWERDTLE STAMP COMPANY

By Sarah Schwerdtle