

2520032032146

CERTIFIED MAIL

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

**Re: Top Hat Plan Exemption
29 CFR §2520.104-23**

Gentlemen:

This statement is submitted pursuant to the requirements of 29 CFR §2520.104-23 and is intended to satisfy the reporting and disclosure obligations of Part I of Title I of the Employee Retirement Income Security Act of 1974 as to the plan listed below.

1. **Name and Address of Employer**

Akron Porcelain & Plastic Co.
2739 Cory Ave.
Akron, Ohio 44314

2. **Employer Identification Number**

34 0058570

3. **Declaration of Purpose**

The Akron Porcelain & Plastic Co. maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. **Information Regarding Plan**

(a) The Akron Porcelain & Plastic Co. Supplemental Employer Retirement Plan dated December 20, 1996:

Current number of Employees participating: 5.

Dated: 12/20/96

AKRON PORCELAIN & PLASTIC CO.

By: Geo H. Lewis III
George H. Lewis, III

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12/20/96