

LAW OFFICES OF  
**MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.**

SIDNEY T. MILLER (1864-1940)  
GEORGE L. CANFIELD (1866-1928)  
LEWIS H. PADDOCK (1866-1935)  
FERRIS D. STONE (1882-1946)

A PROFESSIONAL LIMITED LIABILITY COMPANY  
444 WEST MICHIGAN AVENUE  
KALAMAZOO, MICHIGAN 49007-3751

ANN ARBOR, MICHIGAN  
BLOOMFIELD HILLS, MICHIGAN  
DETROIT, MICHIGAN  
GRAND RAPIDS, MICHIGAN  
KALAMAZOO, MICHIGAN  
LANSING, MICHIGAN  
MONROE, MICHIGAN

NEW YORK, N.Y.  
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AFFILIATED OFFICES:  
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ST. PETERSBURG, FLORIDA  
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December 26, 1996

2520032032160

Office of Employee Benefits Security  
Labor-Management Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216

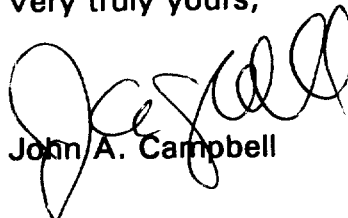
**Re: Cummins Label Company Deferred Compensation Plan**

Gentlemen:

Attached is an Alternative Method of Compliance Statement for the above-captioned Plan.

Please advise if additional documentation is needed.

Very truly yours,



John A. Campbell

JAC:lsi  
Enclosures

DOL-PWBA  
PUBLIC DISCLOSURE  
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**ALTERNATIVE METHOD OF COMPLIANCE STATEMENT**

**Cummins Label Company Deferred Compensation Plan**

Pursuant to DOL Reg. Sec. 2520.104-23, Cummins Label Company hereby files the following information with respect to its plan of deferred compensation.

Name and Address of Plan: Cummins Label Company  
Deferred Compensation Plan  
2230 Glendenning Street  
Kalamazoo, Michigan 49043

Sponsoring Employer and Federal Employer I.D. No. Cummins Label Company  
38-1989706

Number of Plans: One

Number of Participants as of November 30, 1996: 1

Cummins Label Company declares that its intent is to maintain a deferred compensation plan primarily for the purpose of providing deferred compensation for a highly compensated employee.

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