

nimlok.

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D I S P L A Y A N D E X H I B I T S Y S T E M S

January 31, 1995

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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FEB 27 11 08 95

Dear Madam or Sir,

This letter is intended as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA pursuant to 29 C.F.R. 2520.104-23.

The following employer maintains one unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees covering one employee:

Nimlok Company
6019 W. Howard St.
Niles, IL 60714
36-3127098

Yours truly,



Scott Thompson
Chief Financial Officer

ST/la