



2520040153519

April 12, 1995

CERTIFIED MAIL - RETURN RECEIPT  
REQUESTED P 304 784 083

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

Re: 29 C.F.R. §2520.104-23 Filing

Dear Sir or Madam:

This letter is intended as a filing pursuant to 29 C.F.R. §2520.104-23 with respect to the program or arrangement identified below.

1. Name and Address of Employer: U.S. Tsubaki, Inc.  
301 E. Marquardt Drive  
Wheeling, Illinois 60090
2. Employer's EIN: 36-2721807
3. Identification of program or arrangement: U.S. Tsubaki, Inc.  
Non-Qualified Deferred Compensation Plan and Trust
4. Declaration: The employer maintains the preceding program or arrangement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of programs or arrangements: One (1)
6. Number of employees in program or arrangement: Nine (9)

As required by regulation, the employer will provide you, upon your request, documentation relating to the program or arrangement.

Sincerely,

U.S. Tsubaki, Inc., Administrator

By Thomas K. Barton

Its Assistant Treasurer