

**STATE PAPER AND METAL CO., INC.**  
1118 West Central Avenue  
Toledo, OH 43610

2520040153683

March 17, 1995

**CERTIFIED MAIL**  
Return Receipt Requested

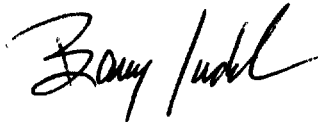
Secretary of Labor  
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U. S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

Dear Sir/Madam:

The following information is provided in accordance with DOL Reg. Section 2520.104-23 under the alternative method of compliance for pension plans for certain select employees:

1. The name and address of the employer are:  
State Paper and Metal Co., Inc.  
1118 West Central Avenue  
Toledo, OH 43610.
2. The employer identification number is 34-1143965.
3. State Paper and Metal Co., Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. State Paper and Metal Co., Inc. maintains one (1) deferred compensation plan which covers one (1) employee.

Very truly yours,



Barry Gudelman, Administrator