



2520040155240

WASHERS * TERMINALS * C-E® Rivets * HOLE PLUGS * EYELETS * SNAP FASTENERS * Grommets * ATTACHING MACHINES

ESTABLISHED 1852

February 12, 1996

Top Hat Plan Exemption, Pension & Welfare
Benefits Administration

Room N-5638

U. S. Department of Labor

200 Constitution Avenue

Washington, D. C. 20210

RE: Statement of the Amended & Restated
Supplemental Pension Benefit Plan to DOL
Regulation Section 2520.104-23

Gentlemen:

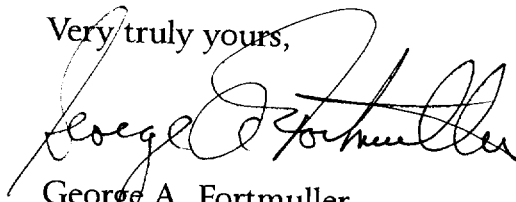
Edwin B. Stimpson Company, Inc. is providing the following information in order to satisfy the filing requirement for the alternative method of compliance with ERISA's reporting and disclosure requirements with respect to certain unfunded deferred compensation plans for a select group of management employees (DOL Reg. Sec. 2520.104-23).

1. Employer Name and Address: Edwin B. Stimpson Company, Inc.
900 Sylvan Avenue
Bayport, New York 11705
2. Employer EIN: 11-1373230
3. Edwin B. Stimpson Company, Inc. maintains the following unfunded pension plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of Edwin B. Stimpson Company, Inc.
4. Plan Name: The Edwin B. Stimpson Company, Inc. Supplemental Executive Retirement Plan

As of January 1, 1996, this Plan had 5 participants.

If you require further information, please feel free to contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "George A. Fortmuller". The signature is written in a cursive style with a large, prominent initial "G".

George A. Fortmuller
Vice President & Chief Financial Officer

GAF/pd