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**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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August 14, 1995

U.S. Department of Labor
Top-Hat Plan Exemption
Pension and Welfare Benefits
Administration, Room N5638
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: **Senior Flexonics Inc.**
EIN: 94-2918781
Top-Hat Plans/DFVC Program

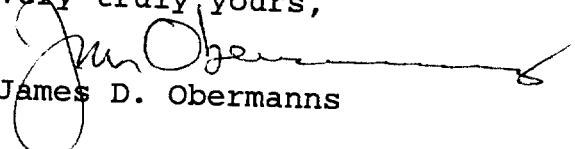
Dear Sir/Madam:

In connection with the Delinquent Filer Voluntary Compliance Program implemented by the Department on April 27, 1995, we have been asked by the administrator of one "top-hat" plan maintained by the above-noted employer, to file the top-hat statement described in DOL Reg. §2520.104-23. As required by the DFV Program we have today also made the separate filing of the Form 5500 and penalty payment, directly to your Atlanta, Georgia office.

The following is intended to comply with the requirements of DOL Reg. §2520.104-23:

1. The name and address of the employer are as follows: Senior Flexonics Inc., 300 E. Devon Avenue, Bartlett, Illinois 60103.
2. Employer Identification Number: 94-2918781
3. Top-Hat Declaration: The above-noted employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of Top-Hat Plans and Employees participating: The above-noted employer maintains one plan, the Senior Flexonics Inc. Supplemental Executive Retirement Plan, which currently covers one participant.

Very truly yours,


James D. Obermanns

JDO/nam

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COMM-FLEXONICS INC