

FLEXSYS

Flexsys America L.P.

260 Springside Drive
 P.O. Box 5444
 Akron, Ohio 44334-0444
 Phone: (216)666-4111

September 13, 1995

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

Re: Statement of Alternative Method of Compliance for Pension Plans for
 Certain Selected Employees Under DOL Reg. § 2520.104-23

The undersigned, on behalf of the Administrative Committee of FLEXSYS America L.P., submits this statement as an alternative method of compliance with reporting and disclosure requirements of ERISA for pension plans covering select groups of management or highly compensated employees as permitted by Department of Labor Regulations, Section 2520.104-23.

FLEXSYS America L.P. maintains a plan of deferred compensation for a select group of management or highly compensated employees. The information required by DOL Reg. § 2520.104-23(b)(1) regarding this plan is as follows:

| | |
|----------------------|-----------------------------------------------------------------|
| Name of Employer: | FLEXSYS America L.P. |
| Address of Employer: | P.O. Box 5444 260 Springside Drive Akron, Ohio 44334-0444 |

Employer Identification

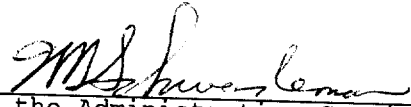
Number:

Number of such plans:

Number of covered employees:

341794583
 One
 31

Dated and executed of behalf of the Administrative Committee on this 13th
 day of September, 1995.


 For the Administrative Committee
 Compensation & Benefits Director