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December 23, 1992

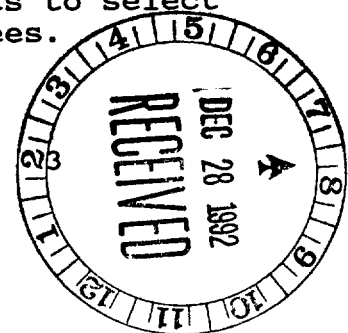
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
United States Department of Labor
Room N-5644
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: ODL, Incorporated Deferred Compensation Agreements

Dear Department Official:

We wish to notify you of the September 1, 1992, adoption of the above plans for select management or highly compensated employees within the meaning of Section 3(36) of the Employee Retirement Income Security Act of 1974, as amended (ERISA). We notify you as follows with respect to the plans:

- 1. Employer name and address: ODL, Incorporated
215 East Roosevelt Avenue
Zeeland, Michigan 49464
2. Employer Identification Number: 38-1374838
3. Purpose of Plans: To provide benefits to select management employees.
4. Number of Plans: 1
5. Number of Participants in each Plan:



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6. The Employer will provide Plan Documents upon the request of the Secretary of Labor.

If you should have any questions regarding the above matter, please direct your inquiry to the undersigned.

Very truly yours,


John R. Marquis

klw
cc: Mr. Larry Mulder

jrm2\tophat.odl

