

McDonald, Hopkins,
Burke & Haber CO., L.P.A.
ATTORNEYS AT LAW

2100 Bank One Center
600 Superior Avenue, E.
Cleveland, OH 44114-2653
Telephone (216) 348-5400
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July 7, 1997

Certified Mail/Return Receipt Requested

2520190030268

Department of Labor
Pension and Welfare Benefits Administration
Frances Perkins Building Room N5638
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Attn: Records and Examination Unit

Re: Elyria Manufacturing Corp.

Dear Sir:

On behalf of my client, Elyria Manufacturing Corp. we are responding to the recent request you sent regarding a plan identification number for their pension and/or welfare plan.

In January, 1995, the company sent you a filing under the top-hat plan exemption pursuant to Department of Labor Regulations §2520.1043-23. Technically, this is a non-qualified deferred compensation plan for a select group of management and highly compensated employees. It does not have a plan identification number.

If you need additional information, please contact the undersigned.

Sincerely,

Dale R. Vlasek

Dale R. Vlasek

~~34-0204~~

sz/3645.DRV:1

cc: Mr. William Thomas

file date 1/2/95

34-0204090

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2571 05200

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Burke & Haber CO, L.P.A.
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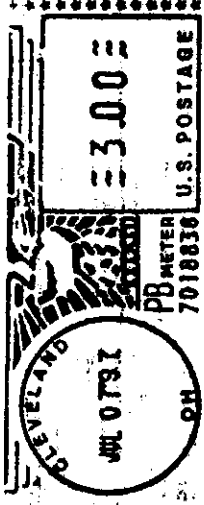
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CERTIFIED

P 912 409 467

MAIL

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DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS
ADMINISTRATION
FRANCES PERKINS BUILDING ROOM N5638
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210
ATTN: RECORDS AND EXAMINATION UNIT