

WALDHEGER • COYNE
A Legal Professional Association

March 3, 2004

CERTIFIED MAIL 7003 2260 0006 9268 3123
RETURN RECEIPT REQUESTED

U.S. Department of Labor
Pension and Welfare Benefits Administration
200 Constitution Ave., N.W., Room N-5644
Washington, D.C. 20210

Re: JBC Technologies, Inc. Stock Appreciation Plan

Dear Sir or Madam:

This letter constitutes a registration statement required under DOL Reg. Section 2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees. This plan is a stock appreciation plan that provides select employees with deferred compensation based upon increases in the value of the company.

The following information is required by the regulation:

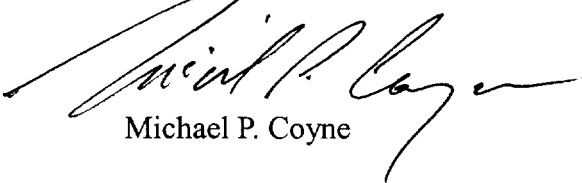
1. Employer's name: JBC Technologies, Inc.
2. Employer's address: 147 Eady Court, Elyria, Ohio 44035
3. Employer's EIN: 34-1889191
4. Number of Plans: 1
5. Employees covered: The plan covers a select group of management employees who are not participants in the company's qualified retirement plan program.

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If further information is needed, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael P. Coyne". The signature is fluid and cursive, with a long horizontal stroke at the end.

Michael P. Coyne

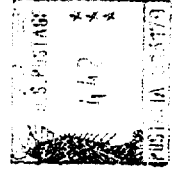
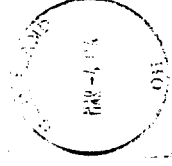
cc: Mr. Joseph Bliss
Mr. Dennis Vezzani

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Cleveland, Ohio 44145



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