

2520040763805

Aug 1, _____, 2003

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington, D.C. 20210

Re: Disclosure pursuant to Department of Labor Regulation Section 2520.104-23

To Whom It May Concern:

Cell-O-Core Co. hereby supplies the following information pursuant to Department of Labor regulation Section 2520.104-23.

A. Name and address of employer:

Cell-O-Core Co.
6935 Ridge Road
P.O. Box 342
Sharon Center, OH 44274

B. Employer Identification Number:

34-0905832

C. Cell-O-Core Co. maintains the following plans for a select group of management or highly compensated employees:

1. Name of Plan:

Craig Cook Contingent Comp Plan

Number of Participants:

one- Craig Cook

2. Name of Plan:

Rich Bedell Contingent Comp Plan

Number of Participants:

one - Rich Bedell

3. Name of Plan:

Dan Williams Contingent Comp Plan

Number of Participants:

one - Dan Williams

If there are any questions, please do not hesitate to contact our office.

Very truly yours,

Cell-O-Core Co.

By: David Chelson
Its: CEO

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AMER CUNNINGHAM CO., L.P.A.
ATTORNEYS AND COUNSELORS AT LAW
SIXTH FLOOR, KEY BUILDING
159 SOUTH MAIN STREET
AKRON, OHIO 44308-1322

09/24/03 10:05

DANIEL L. SILFANI
330/996-0217
E-Mail: DSilfani@Amer-law.com

TELEPHONE 330/762-2411
TELECOPIER 330/762-9918

ERNEST L. CUNNINGHAM
(1897-1971)

BERNARD J. AMER
(1896-1985)

JOSEPH F. COOK, SR.
(1926-1998)

September 24, 2003

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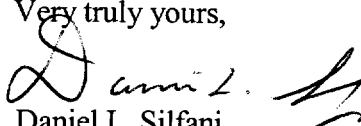
Re: Cell-O-Core Company
Disclosure pursuant to Department of Labor Regulation Section 2520.104-23

To Whom It May Concern:

Please find enclosed herewith a disclosure form delineating the required information under Department of Labor Regulation Section 2520.104-23.

If there are any questions or concerns, please do not hesitate to contact my office.

Very truly yours,


Daniel L. Silfani

DLS/jrg

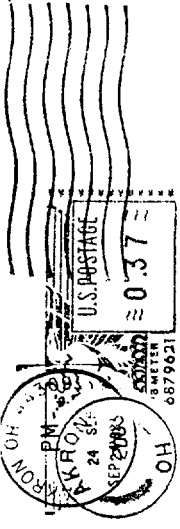
Enclosures

cc: David C. Nelson (w/ enc.)

Michael S. Urban, Esq. (w/o enc.)

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