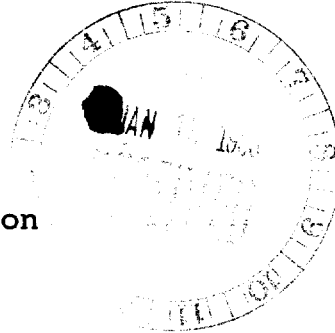


2520040764957

December 28, 1992

United States Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212



Re: Alternative Statement Filing for Seven Top Hat Plans
Dar-Tech, Inc.; Two Wage Continuation Agreements
and a Stock Purchase Agreement Dated March 7, 1991;
One Deferred Compensation Agreement Dated March 31,
1992; and Three Non-Competition Agreements Dated
August 18, 1986

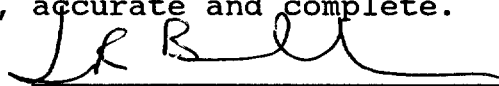
Dear Sir or Madam:

This statement is being filed in accordance with the
alternate compliance method as described in the regulations under
Section 2520.104-23 of Title I of the Employee Retirement Income
Security Act of 1974 for the following Employer/Plan
Administrator:

Dar-Tech, Inc.
16485 Rockside Road
Maple Heights, Ohio 44137
Employer Identification Number: 34-0930106

The above-named Employer/Plan Administrator declares that
seven plans are maintained primarily for the purpose of providing
deferred compensation for a select group of management or highly-
compensated employees. There are two employees in the plan
embodied by the Stock Purchase Agreement, and there is one
employee in each other plan.

Under penalties of perjury, the undersigned Employer/Plan
Administrator declares that this statement to the best of their
knowledge and belief is true, accurate and complete.



Employer/Plan Administrator

12/28/92

Date

McCARTHY, LEBIT, CRYSTAL & HAIMAN CO., L.P.A.

ATTORNEYS AND COUNSELORS AT LAW

1800 MIDLAND BUILDING
101 PROSPECT AVENUE, WEST
CLEVELAND, OHIO 44115-1088
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***ROBERT S. BALANTZOW
NORMAN S. BUCKVAR
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BETH A. PFEIFFER

EDWARD A. LEBIT (1936-1988)

OF COUNSEL
EDWARD GINSBERG
ROBERT S. GINSBERG

* Also admitted to practice
in District of Columbia

** Also admitted to practice
in Florida

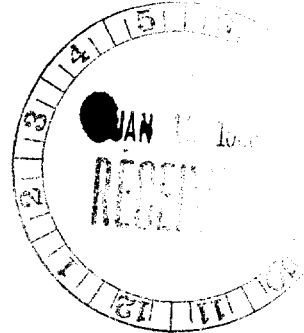
*** Also admitted to practice
in Florida and Michigan

December 28, 1992

VIA OVERNIGHT MAIL - RETURN RECEIPT REQUESTED

U. S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Alternative Statement Filing for
Seven Top Hat Plans
Dar-Tech, Inc.



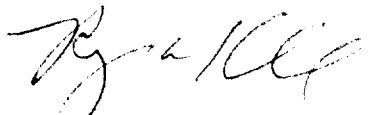
Dear Sir or Madam:

I have enclosed the above-referenced Alternative Statement, along with a check payable to the U. S. Department of Labor in the amount of \$1000.

To acknowledge receipt of the enclosed, please sign the enclosed photocopy of this letter and return the same to my attention in the enclosed envelope.

If you have any questions, please do not hesitate to telephone me.

Sincerely,

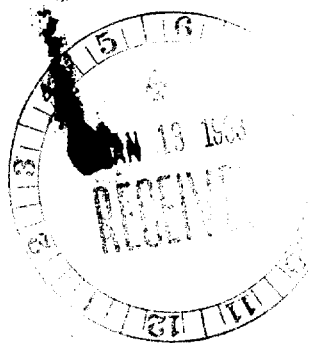

Roy A. Krall

RAK/js
Enclosures

cc: Mr. Richard Stafford
Kenneth B. Liffman, Esq.

231352

231352



McCARTHY, LEBIT, CRYSTAL & HAINAN Co., L.P.A.

ATTORNEYS AND COUNSELORS AT LAW

1800 MIDLAND BUILDING

101 PROSPECT AVENUE, WEST

CLEVELAND, OHIO 44115

VIA OVERNIGHT MAIL

U S DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS
ADMINISTRATION
P O BOX 75212
WASHINGTON D C 20013-5212