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February 26, 1998

U.S. Department of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
200 Constitution Ave. NW
Washington, D.C. 20210

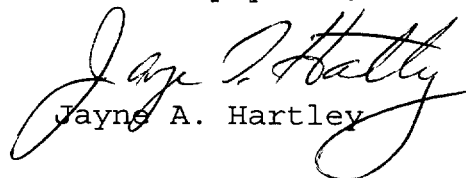
RE: Alternative Method of Compliance with Reporting and
Disclosure Requirements of Part 1 of Title I of ERISA,
pursuant to Regulation Section 2520.104-23.

Dear Sir/Madam:

Enclosed is a signed statement from Hommer Tool & Mfg., Inc., an Illinois corporation, for purposes of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (the "Act") for unfunded or pension plans maintained by an employer for a select group of management or highly compensated employees, pursuant to Regulation Section 2520.104-23.

Please contact me if you also require a copy of the deferred compensation plan.

Sincerely yours,


Jayne A. Hartley

Enclosure
cc: James P. Hommer

Statement for Compliance with Reporting and Disclosure Requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (the "Act"), pursuant to Regulation Section 2520.104-23.

James P. Hommer, President, of Hommer Tool & Mfg., Inc., an Illinois corporation, hereby declares the following, pursuant to the 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 (the "Act") for unfunded or pension plans maintained by an employer for a select group of management or highly compensated employees, pursuant to Regulation Section 2520.104-23:

1. Name and Address of Employer:

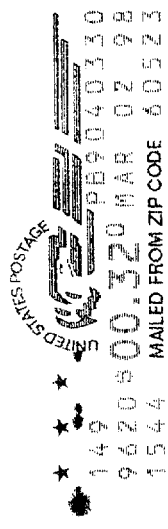
Hommer Tool & Mfg., Inc.
311 W. University Dr.
Arlington Heights, Illinois 60004-1805
2. Tax I.D. Number: 36- 32 278 37
3. Hommer Tool & Mfg, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of highly compensated employees.
4. Number of Plans: One
5. Number of Employees in Plan: One

Dated: February 26, 1998

Hommer Tool & Mfg., Inc.

By: James P. Hommer
James P. Hommer, President

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