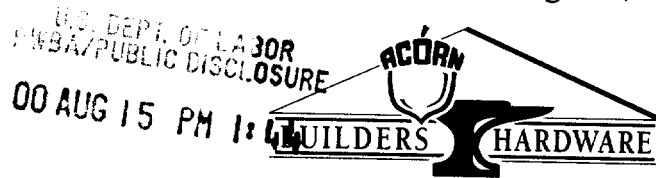


Acorn Manufacturing Co., Inc.



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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 21210

Gentlemen:

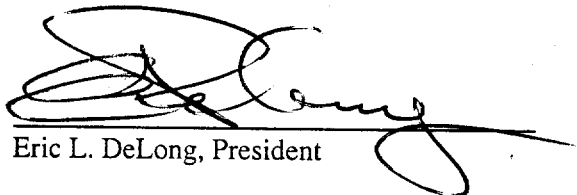
In compliance with Department of Labor Regulation 2520.104-23, we are filing the following disclosure statement regarding the unfunded compensation plan maintained by Acorn Manufacturing Co., Inc., a corporation organized under the laws of the Commonwealth of Massachusetts for the benefit of one key employee:

Employer Name: Acorn Manufacturing Co., Inc.
Employer Address: 457 School Street, Mansfield, MA 02048
Employer ID#: 04-2260355

Under penalties of perjury, I declare that the Corporation named herein maintains one unfunded plan for the benefit of one employee. The primary purpose of this plan is to provide deferred compensation for this employee.

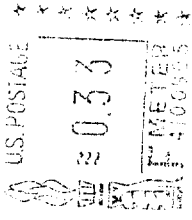
A copy of this plan is available upon request.

Very truly yours,



Eric L. DeLong, President

Acorn Manufacturing Co., Inc.
P.O. Box 31, Mansfield, Massachusetts 02048



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