

2520032032410



GENERAL DIE & ENGINEERING, INC.

Specializing in Die Cast and Plastic Molds, Complete Engineering Service.

901-47th STREET, S.W., WYOMING, MICHIGAN 49509

TELEPHONE: (616) 531-1255

April 30, 1993

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

Dear Sir/Madam:

This letter is to advise you that General Die & Engineering, Inc., 901 47th Street, S.W., Wyoming, Michigan, 49509, Federal I.D. #38-1967582, maintains a Stock Appreciation Rights Benefit Plan for the purpose of providing deferred compensation for a select group of management. This plan includes one participant as of April 30, 1993.

Please contact me regarding any questions or comments.

Sincerely,

General Die & Engineering, Inc.

Mark M. Wallner
Vice President-Finance

CC:

J. Kriz

M. Mobley

MAY 1993