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PRECISION LOOPERS, INC.
4408 MITCHELL BRIDGE ROAD, N. E.
DALTON, GEORGIA 30721

To: Secretary of Labor
Pension and Welfare Benefit
Administration
Labor Management - Services
Administration
U. S. Department of Labor
Washington, D. C. 20216

RE: Employer I. D. No.: 58-2170204

Dear Sir:

This declaration constitutes the statement required by 29 C.F.R. § 2520.104-23(A) (1), to be filed with the Secretary of Labor in respect to non-qualified salary continuation plans maintained by the above-employer.

The employer currently maintains a non-qualified supplemental retirement plan for executives who are members of a select group of management or who are highly compensated. The employer will provide a copy of the plan upon request.

PRECISION LOOPERS, INC.

BY: [Signature] [SEAL]
TITLE: President

ATTEST: [Signature] [SEAL]
TITLE: Sec. Treas.

01/11/78

