

Gothelf & Associates

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An Accountancy Corporation

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Office of Employee Benefits
Security Labor Management
Services Administration
U.S. Department of Labor
Washington, D.C. 20016



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To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part D, as provided for an unfunded plan for a select group of management of highly compensated employees in DOL Reg. Section 2520.106-23(29) C.F.R. Section 2520.104-23 (a)(1), the following information is provided by the undersigned plan administrator:

Employer: Shimada Enterprises, Inc. dba Celestial Lighting
Employer Identification Number: 95-4097892
Address: 14009 Dinard Avenue
Santa Fe Springs, California 90670

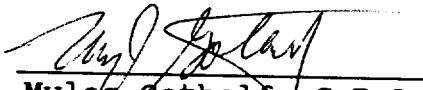
The employer currently maintains One (1) plan primarily for the purpose of providing non-qualified deferred compensation benefits for the Participants who are members of a select group of management of who are highly compensated.

Plan 1, effective April 1, 1997, has three (3) participants.

Please confirm receipt of this statement by returning a copy of the enclosed, self-addressed envelope.

The employer shall provide a copy of the Agreement to the Secretary of Labor upon request.

Dated: 5/20/97


Myles Gothelf, C.P.A.
Plan Administrator