



2520042390437

May 29, 1997

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

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DOL-PWBA

Ladies/Gentlemen:

This statement is filed pursuant to Department of Labor Regulation § 2520.104-23 and relates to a nonqualified plan maintained by the undersigned employer, Flint Ink Corporation, under which benefits are paid solely from the general assets of the employer. The name of the plan is Flint Ink Corporation Level Two Equity Gain Share Plan.

The employer's name and address are:

Flint Ink Corporation
25111 Glendale Avenue
Detroit, Michigan 48239

The employer identification number of the Employer is:

38-1575977

The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

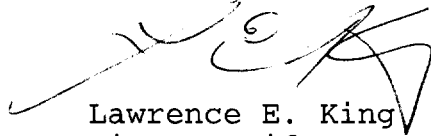
The number of employees currently covered by this plan is eighteen. The Employer maintains three such plans including this plan. Statements similar to this statement have been filed with you for the other plans.

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The Employer will provide a copy of the plan document to the Secretary of Labor on request.

Sincerely,

FLINT INK CORPORATION



Lawrence E. King
Vice President
General Counsel & Secretary

LEK/km

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25111 GLENDALE AVENUE
DETROIT, MI 48239-2669

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