

**M & J FILTER CORPORATION
REPORTING AND DISCLOSURE COMPLIANCE STATEMENT**

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the regulations thereunder, found in Section 2520.104-23, M & J Filter Corporation ("M & J") is filing this Reporting and Disclosure Compliance Statement and in connection herewith, provides the following information:

EMPLOYER:	M & J Filter Corporation
ADDRESS:	805 Golf Lane Bensenville, IL 60106
EMPLOYER IDENTIFICATION NUMBER:	36-2435608 1/2
PLAN NAME:	Deferred Compensation Agreements
NUMBER OF PLANS:	Two
NUMBER OF EMPLOYEES PARTICIPATING IN PLANS:	Two

M & J Filter Corporation maintains the above-named unfunded Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

M & J Filter Corporation will provide the Plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

M & J FILTER CORPORATION
as Plan Administrator

By:

Robert Kalden

Title:

SECRETARY



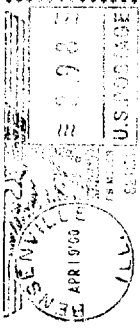
805 Golf Lane, Bensenville, IL 60106-1595

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the right of the return address

CERTIFIED

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MAIL



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

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

