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NOTIFICATION LETTER TO DEPARTMENT OF LABOR

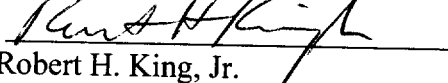
TO: Office of Pension Welfare Benefit Programs
Labor Management Services Administration
U.S. Department of Labor

FROM: Employer: PIVOT PUNCH CORPORATION
Employer Identification Number:
Address: 6550 Campbell Boulevard
Lockport, New York 14094
Date: March 17, 2000

This document constitutes the statement required by 29 C.F.R. section 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to non-qualified deferred compensation plans maintained by the above employer.

The employer maintains a non-qualified deferred compensation plan for the following employee who is a member of a select group of management or who is highly compensated:

RICHARD CHAPMAN

Signed: 
Robert H. King, Jr.

Title: President

Employer: PIVOT PUNCH CORPORATION

DAVID MICHAEL HEIM

ATTORNEY AND COUNSELOR AT LAW
3060 NIAGARA FALLS BOULEVARD
NORTH TONAWANDA, NEW YORK 14120
TELEPHONE: ~~(716) 694-2800~~
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April 6, 2000

Tophat Plan Exemption
Pension and Welfare Benefit Administration
U.S. Department of Labor
Room N-5644
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Pivot Punch Corporation
Non-qualified Deferred Compensation Plan
for Richard Chapman

Gentlemen:

In connection with the above matter, enclosed is Notification Letter pursuant to 29 C.F. R., section 2520.104-23(a)(1).

16-089 5348

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Please note that a prior Notification Letter was sent to you on January 24; however, certain amendments to the Compensation Plan were then made; and I accordingly re-submit the Notification Letter to you.

Thank you for your cooperation.

Very truly yours,



DAVID MICHAEL HEIM

DMH/db
Enc.

DAVID MICHAEL HEIM
ATTORNEY AND COUNSELOR AT LAW
3060 NIAGARA FALLS BOULEVARD
NORTH TONAWANDA, NEW YORK 14120

TOPHAT PLAN EXEMPTION
PENSION AND WELFARE BENEFIT ADMINISTRATION
U.S. DEPARTMENT OF LABOR
ROOM N-5644
200 CONSTITUTION AVENUE, NW
WASHINGTON, D.C. 20210

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