

May 13, 1996

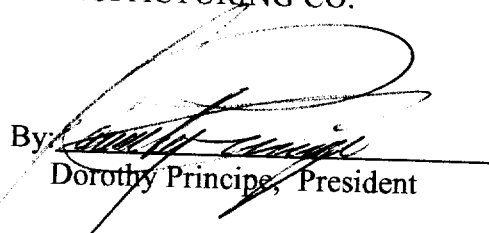
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N. W.  
Washington, D.C. 20210

Dear Sir/Madam:

Universal Tools & Manufacturing Co. maintains one plan primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees. There is one employee in the plan. Universal Tools & Manufacturing Co. shall provide to the Secretary of Labor upon request the plan documents as required by Section 104 (a) (1) of the Employee Retirement Income Security Act of 1974, as amended. The employer identification number of Universal Tools & Manufacturing Co. is 22-1711559.

Very truly yours,

UNIVERSAL TOOLS &  
MANUFACTURING CO.

By:   
Dorothy Principe, President