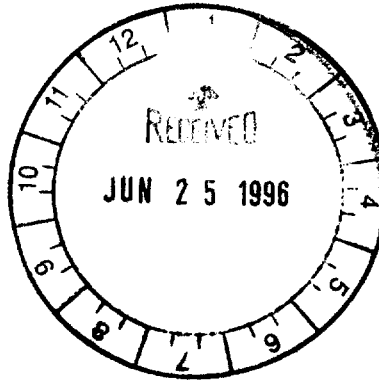


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# SONOMA FOAM PRODUCTS, CORP.



Distributors of GATORFOAM®  
GATORPLAST®  
FOME-COR®



January 3, 1995

Office of Employee Benefits Security  
Labor-Management Services Administration  
U.S. Department of Labor  
Washington, DC 20216

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23,40 Fed. Reg. 24657 (August 15, 1975), Sonoma Foam Products Corp., at Santa Rosa, CA, Employer Identification Number 68-0346158 hereby declares that, as an employer, it maintains the following unfunded employee benefit plan primarily for the purpose of providing deferred compensation for a select group of executives.

1. The Sonoma Foam Products Corp. Deferred Compensation Plan, which became effective January 3, 1995, has one current participant.

The above plans are maintained pursuant to written plan documents which will be provided to the Secretary of Labor or his delegate on request as required by Sec. 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Sincerely yours,

A handwritten signature in cursive script that reads "Charles Levine".

Charles Levine