

Bernstein, Shur, Sawyer & Nelson, P.A.

Counselors at Law

100 Middle Street, West Tower, P.O. Box 9729, Portland, Maine 04104-5029
207-774-1200 Fax 207-774-1127
Internet: mainelaw.com

Scott E. Schul, Esq.
ssschul@bernsteinshur.com

7 April, 1999

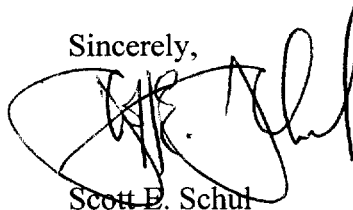
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N - 5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Madam or Sir:

In compliance with Labor Regulations Section 2520.104-23, the following information is being submitted on behalf of Knowles Industrial Services Corp. (the "Company"), which maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan covers one (1) employee.

The Company's address is 295 New Portland Road, Gorham, Maine 04038. The Company's employer identification number (EIN) is 01-0314642.

Sincerely,



Scott E. Schul

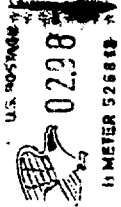
cc: Mr. Daniel Maloney

Bernstein, Shur, Sawyer & Nelson
100 Middle Street, West Tower
P.O. Box 9729
Portland, Maine 04104-5029

CERTIFIED

Z 334 57J 059

MAIL



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

