

**Deloitte &
Touche LLP**



Orange County Tax Services

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January 21, 1998

CERTIFIED MAIL/RETURN RECEIPT

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. 20216

RE: LABEL-AIRE INCORPORATED DEFERRED COMPENSATION PLAN

Dear Sir/Madam:

On behalf of the administrator of the Label-Aire Incorporated Deferred Compensation Plan, you are hereby notified that the employer named in item (1) below maintains a plan (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select member of management or highly compensated employee. Item (3) below sets forth the approximate number of participants in the plan as of the date of this letter.

- Item (1): Label-Aire Incorporated
550 Burning Tree Rd.
Fullerton, CA 92633
EIN: 95-3577343
- Item (2): Label-Aire Incorporated Deferred Compensation Plan
- Item (3): Number of Participants: 1
- Item (4): Effective Date: December 1997

This filing meets the requirements of the alternative method of compliance for reporting and disclosure of Department of Labor Regulations at 29 C.F.R. Sec. 2520.104-23, therefore no additional filings are required. If you have any questions regarding this filing, please call me at (714) 436-7545.

Very truly yours,

David W. Klein
Senior Manager

cc: Richard W. Riley, Label-Aire Incorporated
Gary Boudreau, Deloitte & Touche LLP

**Deloitte Touche
Tohmatsu
International**

Suite 1200
695 Town Center Drive
Costa Mesa, California 92626

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