

April 20, 1998

Office of Employee Benefits Security
Labor Management Service Administration
U.S. Department of Labor
Washington, D.C. 20216

Re: Notice of Plan of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned employer hereby files the following with respect to its plan of deferred compensation.

1. Name and Address of Employer:
Allen Tool Phoenix, Inc.
6821 Ellicott Drive
E. Syracuse, New York 13057
2. Federal Identification No. 16-1396476
3. The Employer maintains one plan of deferred compensation (effective 12/31/97) primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.
4. One employee is covered by such plan.

Very truly yours,

Allen Tool Phoenix, Inc.

By: Cheryl Maines
Cheryl Maines, President

