

April 14, 2004

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

**RE: Metzeler Automotive Profile Systems - EIN: 38-2034292
Non-Qualified Plan Filing**

Dear Sir or Madam:

Metzeler Automotive Profile Systems is relying on the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of ERISA. Metzeler maintains an unfunded top hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan was adopted January 1, 2004, and covers approximately 15 employees. It is the only non-qualified pension plan sponsored by the company. A plan document will be provided upon request.

Sincerely,



Doreen Toner
Benefits Administrator
Metzeler Automotive Profile Systems
990 E. Whitcomb Avenue
Madison Heights, MI 48071

