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A PROFESSIONAL CORPORATION

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September 2, 2004

BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED

2520043381685

Secretary of Labor
Top-Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: The O'Neil Printing, Inc. Supplemental Executive Retirement Plan

Dear Secretary:

This letter is to comply with the alternative form of compliance with the reporting and disclosure requirements of Part I of ERISA provided under Section 2520.104-23 of the Department of Labor's Regulations.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer:

   O'Neil Printing, Inc.
   366 N. 2nd Avenue
   Phoenix, AZ 85003

2. Employer Identification Number : 86-0177963

3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of participants in the plan is one.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Respectfully,

Cynthia L. Shupe

CLS/cls
cc: Ronald R. Lahey
Tony Ehmann
1578460.1

CLS/583[illegible]001

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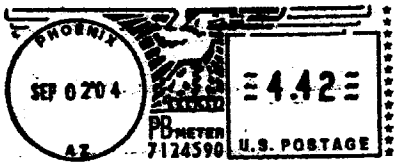

SECRETARY OF LABOR
TOP-HAT EXEMPTION
PENSION AND WELFARE BENEFITS
ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210