

December 24, 1997 ⁹⁷DEC 31 AM 6:25

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

Re: Alternative Method of Reporting and Disclosure

Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. § 2520.104-23 (the "Regulation"), this is to advise you that The Nippert Company, Employer Identification No. 31-4358696, 801 Pittsburgh Drive, Delaware, Ohio 43015, (the "Company"), has [in addition to plans previously similarly disclosed pursuant to the Regulation,] adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company.

<u>Plan</u>	<u>Current Participants</u>
The Nippert Company Deferred Compensation Plan	2

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Very truly yours,
The Nippert Company

By: David A. Brantley
David A. Brantley
Treasurer

