



**Jiffy Products**

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December 3, 1997

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

Re: Jiffy Products of America, Inc. Top Hat Plan

Dear Sir:

The following information is provided in accordance with Department of Labor Regulation § 2520.104-23 for the purpose of complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and is provided in the event that the arrangements covered by this filing are considered to be plans under ERISA. Jiffy Products of America, Inc. maintains the arrangement described below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the employer:

Employer: Jiffy Products of America, Inc.  
951 Swanson Drive  
Batavia, IL 60510

EIN: 36-3364880

Number of top hat plans covered by this filing: 1

Number of employees in top hat plan: 1

We will provide a copy of each arrangement to the Secretary if so requested.

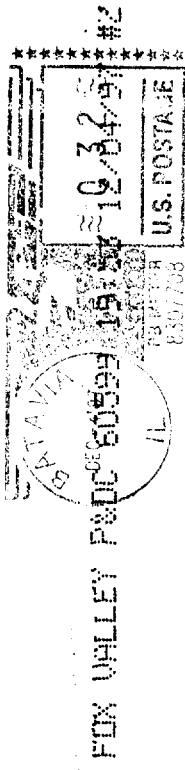
Very truly yours,

  
Daniel M. Schrodt  
Executive Vice President



**Jiffy Products**

Jiffy Products of America, Inc.  
951 Swanson Drive  
Batavia, Illinois 60510-4202



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