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NORTHWOOD INDUSTRIES, INC.

25 SYLVANIA AVENUE
TOLEDO, OHIO 43612

PHONE (419) 476-5777 FAX (419) 476-5555

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November 28, 1997

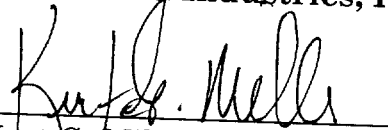
Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Gentleman:

In order to comply with the alternative reporting and disclosure method under ERISA, Part I, Title I, for an unfunded or insured pension plan for a select group of management or highly compensated employees pursuant to 29 CFR 2520.104-23, the following information is provided by the undersigned:

1. The name of the employer is Northwood Industries, Inc.
2. The mailing address of the employer is 25 Sylvania Avenue, Toledo, Ohio 43612.
3. The employer's federal identification number (EIN) is 34-1608436.
4. The employer currently maintains one (1) agreement establishing post-retirement salary continuation benefits for a management and highly compensated employee of employer.
5. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

Northwood Industries, Inc.


Kurt G. Miller

President

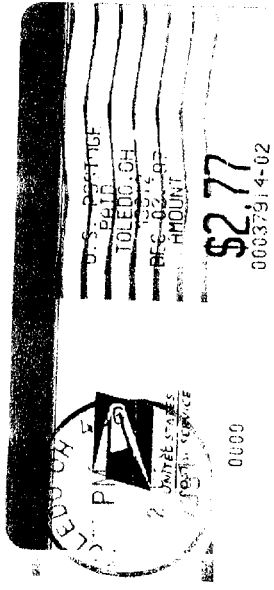


NORTHWOOD INDUSTRIES, INC.
25 W. Sylvania Avenue
Toledo, Ohio 43612

CERTIFIED

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MAIL



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Labor-Management Service Administration
U.S. Department of Labor
Washington, D.C. 20216.*

