



OSG TAP & DIE, INC.

2520005097376

March 1, 2005

Via Certified Mail 7001 2510 0003 1794 9850/Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210-0002

Ladies and Gentlemen:

Pursuant to Labor Regulations §2520.104-23(a), the undersigned hereby files on behalf of OSG Tap & Die, Inc. the following statement with the Secretary of Labor in satisfaction of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974:

1. Name and Address of Employer: OSG Tap & Die, Inc.
676 Fullerton Avenue
Glendale Heights, IL 60139
2. Name of Plan: OSG Tap & Die, Inc. Directors' Retirement
Investment Plan
3. Employer Identification No.: 36-2645979
4. Declaration: The Employer maintains the Plan primarily
for the purpose of providing deferred
compensation for a select group of
management or highly compensated
employees.
5. Number of Plans Maintained by Employer: One (1)
6. Number of Employees Covered by the Plan: Four (4)

California Office
1921 Miraloma Ave. Suite B
Placentia, CA 92870
Phone: (714) 528-9201
Fax: (714) 528-9209

National Headquarters
676 E. Fullerton Ave
Glendale Heights, IL 60139
Phone: (630) 790-1400
Toll Free Phone: (800) 837-2223
Fax: (630) 653-2821

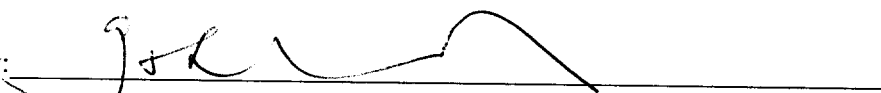
Ohio Office
9393 Cincinnati Columbus Rd.
West Chester, OH 45069
Phone: (513) 755-3360
Fax: (513) 755-3362

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Please contact the undersigned if you have any questions.

Very truly yours,

OSG TAP & DIE, INC.

By: 
Gohhei Osawa

Its: CHIEF EXECUTIVE OFFICER
CEO

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FIRST CLASS

ONE DAY AND ONE LINE

67619 FINE GUN AVENUE GLENDALE HEIGHTS IL 60039

Walter

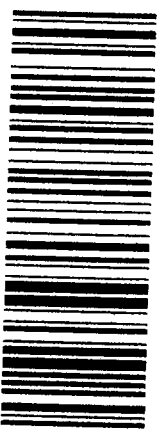
RETURN POSTAGE GUARANTEED



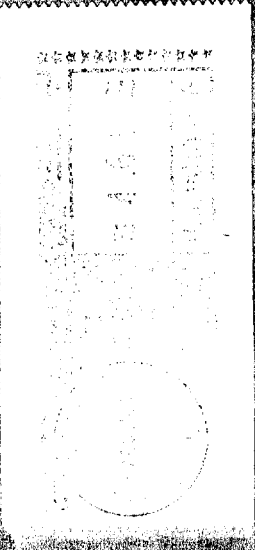
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CERTIFIED MAIL

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD ON DOTTED LINE



7001 2510 0003 1794 9420



*Order that will be returned to sender
if you do not pay for it
I have no idea what you are talking about
U.S. Department of Justice
Federal Bureau of Investigation
Washington DC*