

200 Lucius Gordon Drive
P.O. Box 22678
Rochester, NY 14692

Phone 585-424-3880



2520005097435

Fax 585-424-3886

www.hammerlitho.com

March 28, 2005

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Stock Appreciation Rights Plan

Gentlemen:

In accordance with DOL Regulation Section 2520.104-23, the following information is provided regarding the above corporation's Stock Appreciation Rights Agreement.

1. Name and Address of Employer:

Hammer Lithograph Corporation
200 Lucius Gordon Drive
P.O. Box 22678
Rochester, New York 14692

2. EIN: 16-0446670

3. The Employer maintains the Stock Appreciation Rights Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The number of such plans: 1

5. Number of employees in plan: 3

{545314;}

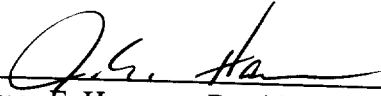
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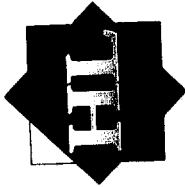
The plan document is available upon request. If you require any additional information, please feel free to contact me.

Yours sincerely,

Hammer Lithograph Corporation

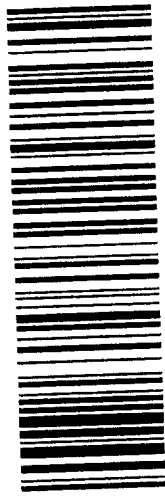
By: 
James E. Hammer, President/C.E.O.

cc: Gordon E. Forth, Esq.



200 Lucius Gori
P.O. Box 22678
Rochester, NY

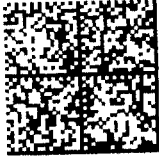
Hammer
LITHOGRAPH
CORPORATION



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