

Bond & Company, P.C.

Certified Public Accountants

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October 11, 2002

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
2000 Constitution Avenue, N.W.
Washington D.C. 20210

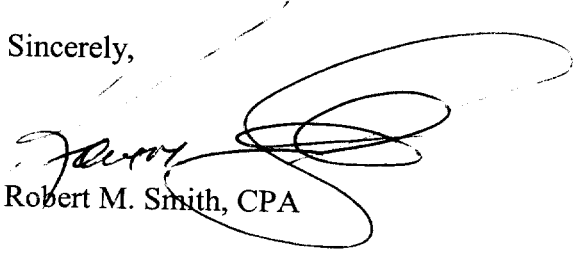
RE: F & H Manufacturing, Inc. Deferred Compensation Plan

Gentlemen:

Please be advised that we are the Certified Public Accountants for F & H Manufacturing, Inc., which established a non-qualified deferred compensation agreement effective January 1, 2001. Enclosed is a statement regarding the establishment of this plan. We only recently realized that this statement was not timely filed at the time the plan was established. We apologize for this oversight and respectfully request that no penalties be levied.

If you have any questions or require any further documentation, please contact me.

Sincerely,


Robert M. Smith, CPA

Statement Regarding Establishment of a Nonqualified
Deferred Compensation Plan

Employer	F & H Manufacturing Company, Inc. 149 W. Porter Street Jackson, MI 49202
EIN	38-2977793
Purpose	The employer maintains the plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
Number	The employer maintains <u>only one nonqualified deferred compensation plan.</u>
Participants	The plan currently has <u>one participant,</u>

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Bringing visions into focus

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PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
U.S. DEPARTMENT OF LABOR
2000 CONSTITUTION AVENUE N.W.
WASHINGTON D.C. 20210

PERSONAL & CONFIDENTIAL

