

2520005097808

LOUIS A. REISMAN
SUSSAN H. SHORE**
MARTIN A. NEUMANN
GARY M. BOROFSKY*
M. NEIL SOLARZ**
ROBERT E. STRAUSS
SUSAN ABRAHAM
BLAKE A. RUMMEL
SAMUEL D. SHAPIRO
KAREN E. SUGIHARA
MICHAEL D. BERGER
RENEE WITTLIF
JONATHAN S. FORSTER

*Weinstock,
Manion,
Reisman,
Shore & Neumann*

A LAW CORPORATION

1875 CENTURY PARK EAST • SUITE 1500
LOS ANGELES, CALIFORNIA 90067-2516
(310) 553-8844 • FACSIMILE (310) 553-5165
www.weinstocklaw.com

02 OCT 22 PM 3:21
OF COUNSEL
HAROLD WEINSTOCK*
JEFFREY FORER**
BRIAN G. MANION (1922-1997)
*CERTIFIED SPECIALIST - TAXATION LAW
**CERTIFIED SPECIALIST - ESTATE PLANNING,
TRUST & PROBATE LAW
THE STATE BAR OF CALIFORNIA
BOARD OF LEGAL SPECIALIZATION

October 15, 2002

**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, D.C. 20210

Re: Coyle Reproductions, Inc.

Dear Department of Labor Official:

Pursuant to Department of Labor Regulations §2520.104-23 (the "Regulation"), this letter is being filed to comply with the reporting and disclosure requirement of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured retirement plans maintained by an employer for a select group of management or highly compensated employees.

Pursuant to Regulation , the following information is being provided:

1. The Employer is: COYLE REPRODUCTIONS, INC.
14949 Firestone Blvd.
La Mirada, California 90638
2. EIN No.: 95-2955426
3. The Employer hereby declares that it maintains the plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Department of Labor
October 15, 2002
Page 2

4. The following plans are or will be maintained pursuant to Item No. 3 above:
 - a. Defined Contribution Supplemental Executive Retirement Plan: Four (4) employees; and
 - b. Voluntary Deferred Compensation Plan: Four (4) employees.

Pursuant to Regulations §2520.104-23(b)(2), the Employer will provide the plan documents upon the request of the Secretary of Labor.

If you have any questions regarding the foregoing, please feel free to contact me.

Very truly yours,



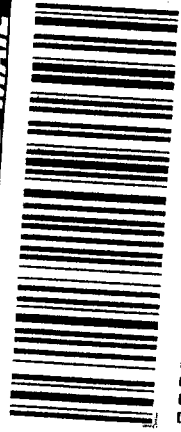
Louis A. Reisman

LAR:SDS

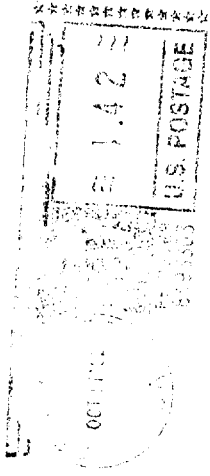
cc: Coyle Reproductions, Inc.
Mr. Bill Roberts

*Weinstock,
Manion,
Reisman,
Shore & Neumann*

A LAW CORPORATION
1875 CENTURY PARK EAST • SUITE 1500
LOS ANGELES, CALIFORNIA 90067-2516



7001 2510 0000 5657 3149



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