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**SALARY CONTINUATION
FLEXIBLE PREMIUM LIFE INSURANCE
ERISA MEMORANDUM STATEMENT**

DOL-PWB:
PUBLIC DISCLO
97 SEP 11 AM 11:

DATE: August 6, 1997

TO: Office Of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department Of Labor
Washington, D.C. 20216

FROM: OBARS MACHINE & TOOL CO.
Tax ID # 34-0965850
115-125 N. Westwood Ave.
Toledo, Ohio 43607

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

OBARS MACHINE & TOOL CO. currently maintains seven non-qualified salary continuation plans for Employees who are members of a "select group of management" or who are "highly compensated".

The number of participants are:

Plan 1:	Brenda J. Warren
Plan 2:	Harold R. Geer
Plan 3:	Kyle T. Genson
Plan 4:	Kent M. Makulinski
Plan 5:	Susan R. Smith
Plan 6:	Stephen A. Obarski
Plan 7:	John A. Shorrocks

Plan Administrator: Gregory A. Obarski
Title: President
Employer: OBARS MACHINE & TOOL CO.

DENUNE & KILLAM
A Legal Professional Association
Continental Capital Center
5580 Montrose Street
Sylvania, Ohio 43560

CERTIFIED

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MAIL



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

Return Receipt Requested