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December 20, 2000

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

Re: Textileather Corp. Non-Qualified Key Deferred Compensation Plan
Our File No.: 43565

Gentlemen:

Pursuant to Department of Labor Regulation section 2520.104-23, we are providing you with this letter in order to advise you of the existence of a non-qualified deferred compensation plan Textileather Corp. has recently adopted for a select group of its U.S. management or highly compensated employees, and thereby satisfy the reporting and disclosure requirements of Title I of ERISA with respect to this plan.

As required by Regulation section 2520.104-23, we provide you with the following information:

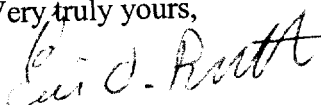
1. Name and Address of Employer: Textileather Corp., 3729 Twining Street, Toledo, OH 43697
2. Employer ID No.: 34-1648509
3. Name of Plan: Textileather has established a Non-Qualified Deferred Compensation Plan intended to provide non-qualified, unfunded deferred compensation benefits for a select group of management employees. There is currently one employee participating in this arrangement.
4. Other Plans: Textileather maintains no other top-hat or other non-qualified deferred compensation or retirement plans for U.S. employees.

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Upon request, Textileather will provide copies of further documentation related to the above-referenced non-qualified deferred compensation arrangement to the Department of Labor.

Please date-stamp and return the enclosed additional copy of this letter to us in the envelope provided. Should the Department need any additional information regarding this matter, please contact the undersigned.

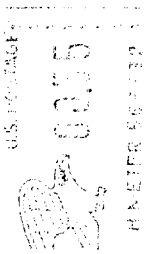
Very truly yours,



Eric D. Britton

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