



**"K" LINE AMERICA, INC.**

535 Mountain Avenue  
Murray Hill, New Jersey 07974  
TEL: (908) 582-9000 FAX: (908) 582-9001

June 23, 1997

2520032034230

Top-Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5638  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Dear Sir:

"K" Line America, Inc. maintains the following unfunded top-hat plan providing deferred compensation to a select group of management or highly compensated employees.

Employer's Name and Address: "K" Line America, Inc.  
535 Mountain Avenue  
Murray Hill, NJ 07974

Employer Identification Number: 13-2853039

Name of Plan Number of Participants  
"K" Line America, Inc. 9  
Savings & Investment Restoration Plan

Effective Date of Plan January 1, 1995

Sincerely,

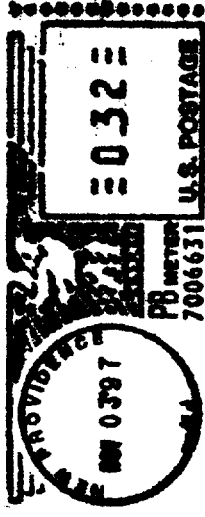
David N. Mills  
Senior Vice President

57109113 (1) 7:32



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