

Received by the U.S. Department of Labor
Pension and Welfare Benefits Administration:

Statement of Kuriyama of America, Inc. regarding
reporting and disclosure requirements.

Dated: _____



Masuda 7/25/91
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October 30, 1997

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

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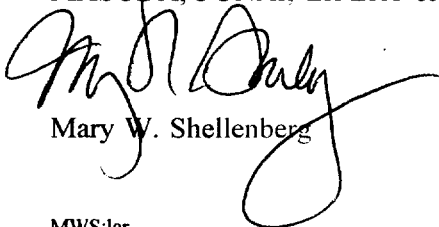
Gentlemen:

Pursuant to Labor Regulation Section 2520.104-23(a), the undersigned hereby files on behalf of Kuriyama of America, Inc. the following statement with the Secretary of Labor in satisfaction of the alternative method of compliance with the reporting and disclosure requirements of Part of Title I of the Employee Retirement Income Security Act of 1974:

1. Name and address of Employer: Kuriyama of America, Inc., 1221 Landmeier Road, Elk Grove Village, IL 60007.
2. Name of Plan: Retirement Plan for certain Directors and Officers of Kuriyama of America, Inc. (the "Plan").
3. Employer Identification Number: 36-2653449.
4. Declaration: The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of such plans maintained by Employer: 1
6. Number of employees covered by the Plan: 5

Very truly yours,

MASUDA, FUNAI, EIFERT & MITCHELL, LTD.



Mary W. Shellenberg

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CERTIFIED

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MAIL

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