

ARTER & HADDEN

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May 19, 1995

CERTIFIED MAIL NO. P 627 558 304
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: Service Stampings, Inc.

Dear Sir/Madam:

Pursuant to Department of Labor Regulation §2520.104-23, the following information serves as the statement filed with the Secretary of Labor in satisfaction of the filing obligation for a pension plan created for a select group of management or highly compensated employees. The following is the information required to be provided in this statement pursuant to DOL Regulation §2520.104-23(b)(1):

1. The name, address and employer identification number of the employer establishing the plan is Service Stampings, Inc., 4700 Hamann Parkway, Willoughby, Ohio 44094, 34-0810339.
2. Service Stampings, Inc. maintains the plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
3. Service Stampings, Inc. maintains one such plan.
4. There is currently one employee covered by the plan.

IN COLUMBUS
ARTER & HADDEN
10 West Broad Street, Suite 2100
Columbus, Ohio 43215-3422
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IN WASHINGTON, D.C.
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If you have any questions or concerns regarding this filing,
please contact the undersigned.

Very truly yours,

Michael F. Harris

Michael F. Harris

MFH:abd:4477

cc: Christopher T. Reid (Personal & Confidential)

DOL - PWBA
PUBLIC DISCLOSURE
95 MAY 30 PM 2:10