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September 10, 1996

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

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TOP-LEVEL

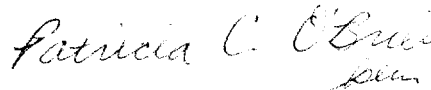
Re: W.R.G., Inc.
EIN: 36-3681361
Name of Plan: W.R.G., Inc. Key Employee Benefit Plan

Ladies/Gentlemen:

Pursuant to DOL Reg. Section 2520.104-23, enclosed herewith is a Top-Hat Plan Statement for the above-captioned Plan.

If you should have any questions or need additional information, please do not hesitate to contact the undersigned.

Cordially,



Patricia C. O'Brien

POB/km
Enclosure
cc: Mr. and Mrs. Phil Taschetta

TOP-HAT PLAN STATEMENT

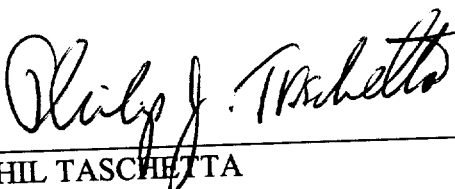
Top-Hat Plan Exemption
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U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Employer Name: W.R.G., Inc.
Address: 218 W. Front Street, Wheaton, IL 60187
Employer EIN: 36-3681361
Name of Plan: W.R.G., Inc. Key Employee Benefit Plan

The Plan is maintained for select management or highly compensated employees.

Number of plans: 1

Number of employees in plan: 1



PHIL TASCETTA

Date: 8/27/96