

McCARTHY, LEBIT, CRYSTAL & HAIMAN CO., L.P.A.

ATTORNEYS AND COUNSELORS AT LAW

*DANIEL R. McCARTHY
LARRY CRYSTAL
IRWIN S. HAIMAN
**KENNETH B. LIFFMAN
**MARK B. COHN
**JOHN S. SEICH
***ROBERT S. BALANTZOW
KIMON P. KARAS
DAVID A. SCHAEFER
DAVID L. ROSENZWEIG
†PAMELA N. HULTIN
IRENE M. MacDOUGALL
RICHARD A. RABB
CHARLENE R. MILETI
**STUART A. MINTZ

1800 MIDLAND BUILDING
101 WEST PROSPECT AVENUE
CLEVELAND, OHIO 44115-1088
TELEPHONE (216) 696-1422
FACSIMILE (216) 696-1210

January 19, 2000

MICHELLE P. MARVINNEY
SHEILA M. McCARTHY
ROBERT J. DUBYAK
COLIN G. SKINNER
JOSHUA B. NATHANSON
††DOUGLAS M. NELSON, II
E. ROGER STEWART
ELLEN R. TITLEBAUM
KELLY M. McHARGH

OF COUNSEL
JAMES E. BURNS
JON FITZPATRICK

EDWARD A. LEBIT (1936-1988)

*Also admitted to practice in District of Columbia
**Also admitted to practice in Florida
***Also admitted to practice in Florida and Michigan
†Also admitted to practice in Colorado and District of Columbia
††Also licensed to practice in New York

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Gentlemen:

Pursuant to the authority of Section 110 of ERISA and Labor Regulation Section 2520.104-23, the following is being submitted in accordance with the alternate compliance method under Section 110 and Regulation Section 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of Title I of ERISA.

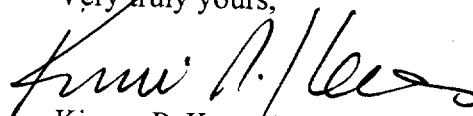
1. Name and Address and EIN of Employer:

Tessa Precision Products, Inc.
7301 Industrial Park Boulevard
Mentor, Ohio 44060
EIN: 34-1346599

This letter is being forwarded to you to advise you that the Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer has only one such plan in existence, and the plan covers one employee.

Pursuant to the provisions of Department of Labor Regulation Section 2520.104-23, this statement is being filed within 120 days of the plan's existence, which plan was signed on December 15, 1999.

Very truly yours,


Kimon P. Karas

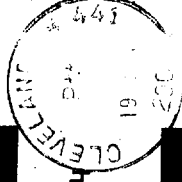
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