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WRITER'S DIRECT DIAL:

December 28, 1999

CERTIFIED MAIL-RETURN
RECEIPT REQUESTED P059 904 415

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

Re: Quality Metalcraft, Inc.
Valuable Employee Non-Tax Qualified Pension Plan Agreement

To the Secretary of Labor:

This letter is being submitted in order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Part I, Title I, for an unfunded or insured pension plan for a select group of management or highly-compensated employees in DOL Reg. §2520.104-23. The undersigned hereby provides the following information:

1. The name of the Employer is: Quality Metalcraft, Inc.
2. The mailing and street address of the Employer: 33355 Glendale Avenue, Livonia, Michigan 48150-1615.
3. The Employer Identification Number is: 38-1743919.
4. The number of plans and the number of participants in each plan is: one (1) plan covering one (1) employee, which is called the Valuable Employee Non-Tax Qualified Pension Plan Agreement.

The above-named Employer maintains this Plan primarily for the purpose of

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providing deferred compensation in the form of salary continuation benefits to this select member of management. The Employer will provide a copy of the Plan documents to the Secretary of Labor upon request.

Very truly yours,

A handwritten signature in black ink, appearing to read 'SAC', with a long horizontal flourish extending to the right.

Sarah A. Clarkson

SAC/km

cc: Scott Bain

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CERTIFIED

P 059 404 415

MAIL

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TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

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