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DEPT. OF LABOR  
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Via Certified Mail/ Return Receipt Requested # 7000 0600 0024 6521 1826

Top-Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-6544  
U. S. Department of Labor  
200 Constitution Avenue, N. W.  
Washington, D. C. 20210

**Re: Chemstress Consultant Company**

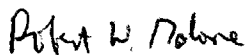
Dear Sir or Madam:

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 Chemstress Consultant Company, 55 East Mill Street, Akron, Ohio 44308, 34-1007466.
2. Chemstress Consultant Company maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
3. Chemstress Consultant Company maintains one such plan.
4. There is currently one employee covered by the plan.

If you have any questions or concerns regarding this filing, please contact me.

Sincerely yours,



Robert W. Malone

RWM:crf

cc: Mr. Robert A. Handelman  
Roger B. Watkins, CPA

RWM  
**B**

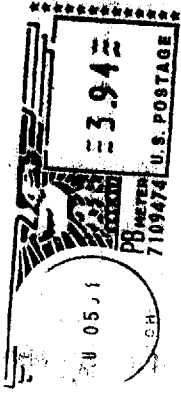
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**CERTIFIED MAIL**



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ADMINISTRATION  
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