

**Graydon
Head &
Ritchey
LLP**

U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
01 JUN 19 AM 9:47

Attorneys at Law

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June 11, 2001

CERTIFIED MAIL-RETURN RECEIPT REQUESTED

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

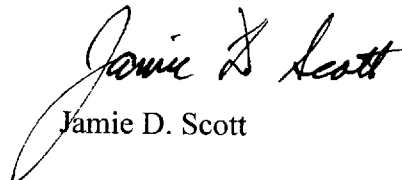
RE: Tressa, Inc. Salary Continuation Plan

Dear Sir or Madam:

On behalf of Tressa, Inc., enclosed is the Alternative Reporting and Disclosure Statement under Regulation §2520.104-23 filed this day with respect to the above nonqualified deferred compensation plan for select employees of Tressa, Inc.

Very truly yours,

GRAYDON, HEAD & RITCHEY


Jamie D. Scott

JDS:mhg
Enclosure

C: Mr. Jerome Smalara (w/encl.)
Michael A. Hirschfeld, Esq.

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