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Arland Tool & Mfg., Inc.
P.O. Box 207
Sturbridge, Massachusetts 01566
F.E.I.N. 04-2159621

March 12, 1998

Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Dear Sir or Madam:

Pursuant to Labor Reg. §2520.104-23, please be advised that Arland Tool & Mfg., Inc. currently maintains three (3) deferred compensation plans for the benefit of a select group of employees. The name of the plans are (1) Key Employee Salary Continuation Plan (2 participants), (2) Executive Salary Continuation Plan (1 participants), and (3) Senior Executive Salary Continuation Plan (2 participants).

The employer maintains the plans primarily for the purpose of providing deferred compensation for a select group of management.

Plan documents will be provided to the Secretary upon request.

Very truly yours,

ARLAND TOOL & MFG., INC.
Plan Fiduciary

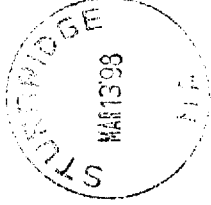
By: Melissa Baker
Treasurer

"Precision CNC Machining
& Assemblies"
Building Tomorrow Today"



Arland Tool & Manufacturing, Inc.

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