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Roetzel & Andress

A Legal Professional Association

75 East Market Street

Akron, Ohio 44308

(216) 376-2700

TELECOPIER: (216) 376-4577

DIRECT DIAL NO.: (216) 849-6657

850 PARK SHORE DRIVE
TRIANON CENTRE, THIRD FLOOR
NAPLES, FLORIDA 33940
(941) 649-6200
TELECOPIER: (941) 261-3659

SUITE 1650, ONE CLEVELAND CENTER
1375 E. 9TH STREET
CLEVELAND, OHIO 44114
(216) 623-0150
TELECOPIER: (216) 623-0134

220 MARKET AVENUE, SOUTH
SUITE 520
CANTON, OHIO 44702
(216) 455-2700
TELECOPIER: (216) 455-0546

41 S. HIGH STREET
SUITE 2450, HUNTINGTON CENTER
COLUMBUS, OHIO 43215
(614) 463-9770
TELECOPIER: (614) 463-9792

January 12, 1996

Via Certified Mail - Return Receipt Requested

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

95 JAN 30 11:10:34
DOL-PWBA
PUBLIC DISCLOSURE

Re: Notice of Plan of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, Atlantic Tool and Dye Company, the undersigned Employer, hereby files the following information with respect to its plan of deferred compensation:

- (1) Name and Address of Employer: Atlantic Tool & Dye Company
Strongsville Industrial Park
19963 Progress Drive
Cleveland, OH 44136
- (2) Federal Employer Identification No: (EIN) 34-0680903-4
- (3) Atlantic Tool & Dye, the Employer, maintains one plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

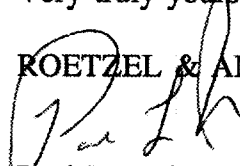
Roetzel & Andress
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Department of Labor
January 12, 1996
Page 2

(4) At this time, six employees are covered by such plan.

Very truly yours,

ROETZEL & ANDRESS



Paul L. Jackson

PLJ/ms

cc: R. Blackham, Esq.
F. Mehwald

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