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KIRKLAND & ELLIS

PARTNERSHIPS INCLUDING PROFESSIONAL CORPORATIONS

200 East Randolph Drive
Chicago, Illinois 60601

Vicki L. Beckenbaugh
To Call Writer Direct:
312 861-6392

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January 8, 1998

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

Re: Top Hat Exemption for the DONCASTERS, Inc.
Supplemental Plan for Executives (the "Plan")

Gentlemen:

At the request of our client, DONCASTERS, Inc., and pursuant to Labor Regulation Sec. 2520.104-23(b), the following information is provided to you:

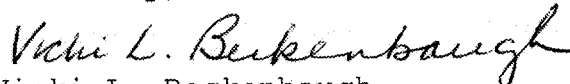
1. Name and Address of Employer: DONCASTERS, Inc., 162 Cottage Street, P.O. Box 1970, Springfield, Massachusetts, 01101.

2. Employer Identification Number: 13-3491053

3. Declaration: The Employer, DONCASTERS, Inc., maintains the Plan primarily for the purpose of providing deferred compensation to a select group of executive management employees. The top hat plan named above is the only such plan maintained by the Employer. The Plan covers four employees.

Should you require additional information, please contact the undersigned at the number listed above or Alexandra Mihalas at (312) 861-2104.

Sincerely,



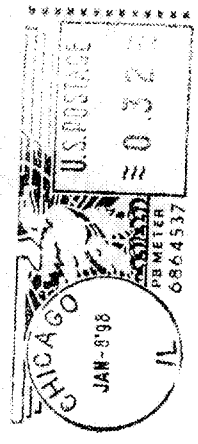
Vicki L. Beckenbaugh
Legal Assistant to Alexandra Mihalas

enclosure
cc: Alexandra Mihalas

V. B.

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