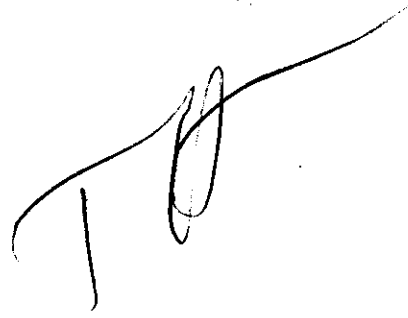


TEL: (617) 245-1833  
FAX: (617) 246-1429

2520032030756

# FERRO-CERAMIC GRINDING, INC.

P. O. BOX 0 • 247 WATER STREET • WAKEFIELD, MASS 01880



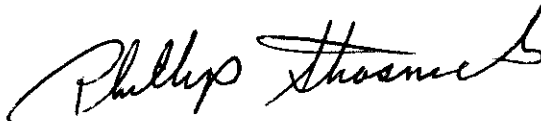
Department of Labor  
200 Constitution Avenue, Northwest  
Washington, D.C. 20210

Dear Sir/Madam:

We are enclosing a reporting and disclosure statement as required by the Employee Retirement Income Security Act of 1974 for a "top hat" plan which was created on September 30, 1995 by Ferro Ceramic Grinding, Inc.

If you have any questions on the enclosed reporting and disclosure statement, or any other matter, please do not hesitate to call.

Ferro Ceramic Grinding, Inc.



by Phillip Strasnick  
Treasurer

Certified Mail Receipt No. P 375 236 467

**Ferro Ceramic Grinding, Inc.**  
**Employee Retirement Income**  
**Security Act of 1974 Disclosure Statement**

---

**EIN# 04-2394208**

This statement is being filed by Ferro Ceramic Grinding, Inc. to satisfy the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974 (ERISA). The disclosures and reportings are as follows:

- A. Ferro Ceramic Grinding, Inc., 247 Water Street, Wakefield, MA 01880.
- B. Employer Identification No. 04-2394208.
- C. Ferro Ceramic Grinding, Inc. maintains an unfunded "top hat" plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees.
- D. Only one such plan is maintained by Ferro Ceramic Grinding, Inc. with two employees participating in such plan.

Should the Secretary of Labor so request, the relevant plan documents will be provided by Ferro Ceramic Grinding, Inc.

70871116507