



Gold Eagle Co.
The driving force in technology

December 8, 1995

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

2520032030950

RE: Top Hat Plan Statement

Dear Secretary of Labor:

This letter is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), as provided in Section 2520.104-23 of the Department of Labor Regulations. An agreement was executed between Gold Eagle Co. ("Employer") and a certain named employee ("Agreement"). The Agreement was adopted by the Employer for the benefit of one key employee of the Employer. The Plan may constitute an unfunded or insured pension plan maintained by the Employer for an employee who is part of a select group of management or highly compensated employees. This statement is made solely for the purpose of the above-cited regulation and the Employer neither confirms nor denies that the Plan is a pension plan for any other purpose.

Please be advised of the following with respect to the Agreement.

1. Gold Eagle Co.
4400 S. Kildare
Chicago, IL 60632
2. Fed. ID #36-2435667
3. The Employer maintains the Agreement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. There is one plan, an agreement maintained by the employer for one member of management.

GOLD EAGLE CO.

Richard M. Hirsch

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