

2520032031669



T&N Industries Inc.

777 East Eisenhower Parkway
Suite 600
Ann Arbor
Michigan 48108-3258

Telephone: 313-663-6749
Fax: 313-663-0629 (Main)
Fax: 313-663-7165 (Legal)
Fax: 313-663-6477 (Finance)

January 18, 1996

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

Re: AE Clevite Inc. Deferred Compensation Plan(s)

Dear Sir or Madam:

This statement is filed in accordance with Department of Labor Regulation 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, with regard to pension plans for certain select employees. AE Clevite Inc., a wholly owned subsidiary of T&N Industries Inc. [the "Company"] has adopted and maintains the Supplemental Executive Retirement Plan for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The plan and the number of employees in it, each, are follows:

<u>Plan(s)</u>	<u>Number of Employees</u>
AE Clevite Inc. Supplemental Executive Retirement Plan Dated December 15, 1995	1

The name, address, and Employer Identification Number of the Company are as follows:

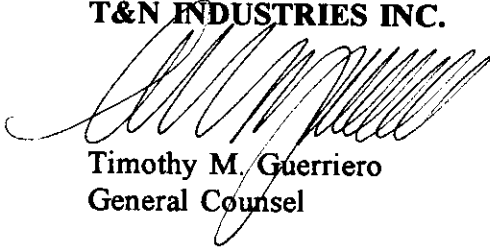
AE Clevite Inc.
325 East Eisenhower Parkway
Ann Arbor, Michigan 48108
EIN: 38-2719472

January 18, 1996
Page Two

Any questions concerning this filing should be directed to the undersigned.

Very truly yours,

T&N INDUSTRIES INC.

A handwritten signature in black ink, appearing to read 'Timothy M. Guerriero', written over the printed name.

Timothy M. Guerriero
General Counsel

TMG:lkp