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December 19, 1996

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, DC 20210

Re: Dixon Ticonderoga Company Executive Deferred Compensation Plan

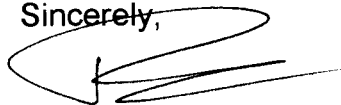
Dear Madam or Sir:

Pursuant to Labor Regulations Section 2520.104.23, please note the following:

1. The Dixon Ticonderoga Company Executive Deferred Compensation Plan (the "Plan") is maintained by Dixon Ticonderoga Company ("Company"). The address of the Employer is 195 International Parkway, Heathrow, FL 32746-5036. The Employer Identification Number of the Employer is 23-0973760.
2. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
3. There are 7 (seven) employees in the Plan.

If you require a copy of the Plan document or any additional information, please do not hesitate to contact me.

Sincerely,



Roger J. Rovell

RJR/leh
cc: Ken Baer, V.P., Human Resources
65704