



Rieter Automotive Systems

Rieter Automotive North America, Inc.

March 17, 1997

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

Re: Notice of Plan of Deferred Compensation

To Whom it may concern:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation:

1. Rieter Automotive North America, Inc.
38555 Hills Tech Drive
Farmington Hills, MI 48331
2. Federal Employer Identification No.(EIN): 52-1162115
3. The Employer maintains a plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The Plan is effective January 1st, 1997.
4. Plan participants are chosen at the sole discretion of the Board of Directors of Rieter Automotive North America, Inc., and comprise a select group of management or highly compensated employees. Ten (10) employees are currently covered by such plan.

Please contact us if you are in need of additional information.

Sincerely,



Gerald A. Barefoot

President

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