



February 19, 1997

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

Dear Sir:

The purpose of this filing is to comply with the reporting and disclosure requirements of Part I of Title I of ERISA with respect to an unfunded or insured pension plan maintained for a select group of management or highly compensated employees. This filing is intended to comply with DOL Reg. 2520.104-23.

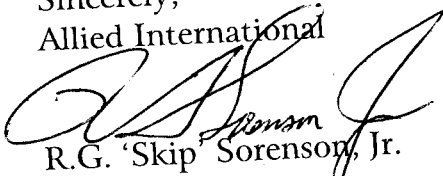
Plan Name : Allied International Non-Qualified Deferred Compensation
 Plan is maintained by:

Employer's Name : Allied International
 Full Address : 13207 Bradley Avenue
 Sylmar, CA 91342

The employer identification number (EIN) assigned by the Internal Revenue Service is 95-4389695.

The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of deferred compensation plans maintained by the employer is one (1) in which there are three (3) participating employees. In accordance with Section 104(a)(1) of ERISA, the employer will provide Plan documents to the Secretary of Labor upon request.

Sincerely,
 Allied International


 R.G. 'Skip' Sorenson, Jr.
 Plan Administrator

DOL-PWRA
 97MAR-3 PM12:01