



February 25, 1997

REGISTERED MAIL; RETURN RECEIPT REQUESTED

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

1997-02-25 11:09:09
FBI/DOJ
REC'D

Re: Alternative Method of compliance under DOL Reg. Section 2520.104-23

Dear Sir or Madam:

The purpose of this letter is to comply with the "Alternative Method of Compliance" for reporting and disclosure (as set forth in DOL Reg. Section 2520.104-23) with respect to Virco Mfg. Corporation Deferred Compensation Plan (the "Plan") established by Virco Mfg. Corporation, a Delaware corporation the (the "Company").

In accordance with that Section, we provide you with the following:

1. Name and Address of the Company.

Virco Mfg. Corporation
2027 Harpers Way
Torrance, CA 90501

2. Employer Identification No.

95-1613718

3. Declaration:

The Company established, effective January 1, 1997, the Plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees of the Company. Currently, 17 employees participate in the Plan.

Secretary of Labor

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4. Documents.

With respect to the Plan, the Company will provide to the Secretary of Labor, upon request, copies of the Plan documents, if any, that are required by Section 104 (a) (1) of the Employee Retirement Income Security Act of 1974 to be filed with the Secretary of Labor.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed, self-addressed and stamped envelope.

Should you have any questions about this letter, please do not hesitate to contact us at the above address.

Sincerely,

VIRCO MFG. CORPORATION



Robert E. Dose
Corporate Controller

cc: Compensation Resource Group