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April 27, 1994

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

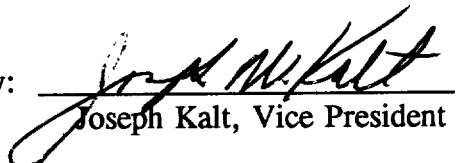
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Kalt Manufacturing Company
E.I.N.: 34-1013868
36700 Sugar Ridge Road
North Ridgeville OH 44039-3800

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of Title 29, Chapter XXV, Subchapter C, Part 2520, Subpart D of the Code of Federal Regulations, the above referenced employer, an Ohio corporation, hereby declares that it has in existence an arrangement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The arrangement currently benefits one individual, who is an employee of the employer.

Respectfully submitted,

By: 
Joseph Kalt, Vice President