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April 27, 1994

Office of Pension and Welfare Benefits
Labor Management-Services Administration
U.S. Department of Labor
Washington, DC 20216

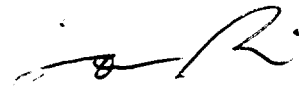
Re: Avlon Industries, Inc.

Enclosed is the statement required to be filed pursuant to 29 C.F.R. § 2520.104-23(a)(1) for the above employer's Nonqualified Top Hat plan.

Please contact us if you want a copy of the plan.

Sincerely,

GRIFFITH & JACOBSON



Louis A. Rascia

LAR/amm

cc: Charles R. Cohen, CPA

ERISA LABOR DEPARTMENT STATEMENT

TO: Office of Pension and Welfare Benefit Program
Labor Management-Services Administration
U.S. Department of Labor
Washington, DC 20216

FROM: Employer: AVLON INDUSTRIES, INC.
Address: 5401 W. 65th Street, Bedford Park, Illinois 60638
EIN: 36-3348939
Date: April 27, 1994

This document constitutes the statement required by 29 C.F.R. 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to a Nonqualified Salary Continuation Plan maintained by the above-named Employer.

The Employer currently maintains a Nonqualified Salary Continuation Plan for certain managerial and highly-compensated employees. Copies of the plan will be provided to the Department upon receipt of the written request.

The number of participants in the plan is one.

Plan Administrator: ALI N. SYED

Title: President of AVLON INDUSTRIES, INC.