

2520032066638

SUPERIOR SPRING & MANUFACTURING CO., INC.
125 WEST SERVICE ROAD
HARTFORD, CT 06120

May 10, 1994

Certified Mail No.: Z 712 649 150
Return Receipt Requested

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, D.C. 20216

Re: The Martin Mard Deferred Compensation Agreement

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. § 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan or plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in each plan as of the date of this letter.

Item (1): NAME, ADDRESS AND EMPLOYER IDENTIFICATION NUMBER OF EMPLOYER MAINTAINING PLAN(S)

Superior Spring & Manufacturing Co., inc.
125 West Service Road
Hartford, CT 06120
EIN: 06-0556420

Item (2): NAME AND PLAN IDENTIFICATION NUMBER OF EACH PLAN TO WHICH THIS NOTIFICATION APPLIES

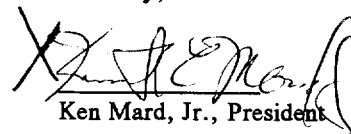
The Martin Mard Deferred Compensation Agreement
Plan no.: 003

Item (3): NUMBER OF PARTICIPANTS IN EACH PLAN TO WHICH THIS IDENTIFICATION APPLIES

<u>Plan number</u>	<u>Number of Participants</u>
003	1

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgement purposes. A stamped, self-addressed envelope is enclosed for your convenience.

Sincerely,


Ken Mard, Jr., President

K:WPDATA/tophat