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May 19, 1997

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

Re: **Top Hat Plan Alternative Method of Reporting**

Ladies and Gentlemen:

Pursuant to Department of Labor Regulation 2520.104-23, Alternative Method of Compliance for Pension Plans for Certain Selected Employees, the following information is furnished:

1. Name and Address of Employer
Tubelite Inc.
4878 Mackinaw Trail
Reed City, MI 49677
2. Employer Identification Number
38-3133728

2520032030243

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3. The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Currently there are two such plans, with one employee participating in each plan.

Very truly yours,

By: 

Vernon P. Saper
Attorney on Behalf of
Tubelite Inc.

VPS/se
#205856

c: Ken Werbowy
Gary Potter