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May 2, 1997

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

RE: Top Hat Filing for Certain Deferred Compensation
Arrangements of Spraying Systems Co.

Dear Ladies and Gentlemen:

Please be advised that we are the attorneys for Spraying Systems Co. (the "Company"). This statement is filed pursuant to United States Department of Labor regulation Section 2520.104-23(b) to notify you that the Company maintains several agreements which may be deemed by the United States Department of Labor to be a plan or plans primarily for the purpose of providing unfunded deferred compensation for a select group of management or highly compensated employees.

The following information is given in respect of these arrangements:

1. Name and address of employer:

Spraying Systems Co.
North Avenue at Schmale Road
P.O. Box 7900
Wheaton, IL 60189

Steven M. Austermiller
Joseph B. Brocato
Michael J. Condron
Claire K. Drake
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PSA 141498 . 1 May 2, 1997

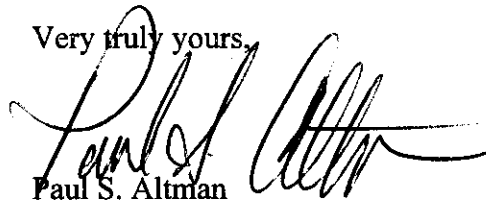
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2. Employer Identification No.: 36-1922920
3. The Company currently maintains seven Market Development Team Manager's Agreements pursuant to which 40% of a team manager's variable pay is allocated into a Deferred Compensation Account maintained by the Company for the benefit of the manager. All benefits under the Agreements are payable on termination of employment out of the general assets of the Company. Each of these Agreements may be deemed to be a plan by the United States Department of Labor. Each of the Market Development Team Manager's Agreements states that the Deferred Manager's Variable Pay Account is designed to be an unfunded deferred compensation arrangement with one of the Company's select group of management personnel.

As required under the foregoing Department of Labor regulation, the Company agrees to provide plan documents, if any, to the Secretary of Labor or his designee upon request as required under Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

If you have any questions concerning this "top hat" filing, please do not hesitate to contact the undersigned.

Very truly yours,



Paul S. Altman

PSA:mcb
cc: Ted Butterfield
Marty Hynes