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April 9, 2003

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Torca Products, Inc. Key Position Incentive Compensation Plan

Dear Sir or Madam:

This statement is filed in accordance with Department of Labor Regulation 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, with regard to pension plans for certain select employees. Torca Products, Inc. (the "Company") has adopted and maintains the Torca Products, Inc. Key Position Incentive Compensation Plan (the "Plan") for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan and the number of employees in it is as follows:

<u>Plan</u>	<u>Number of Employees</u>
Torca Products, Inc. Key Position Incentive Compensation Plan	3

The name, address, and Employer Identification Number of the Company are as follows:

Torca Products, Inc.
2430 East Walton Boulevard
Auburn Hills, MI 48236
EIN: 38-2039573

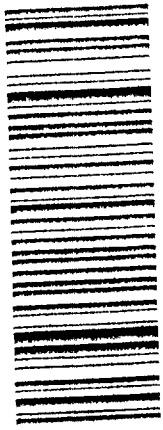
Any questions concerning this filing should be directed to the undersigned.

Very truly yours,

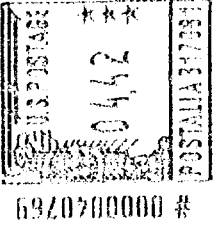


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CERTIFIED MAIL



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*Certified
Return
Receipt*

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200 Constitution Ave., N.W.
Washington, DC 20210



Torca

Torca Products, Inc.
2430 East Walton Boulevard,
Auburn Hills, MI 48326