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MARY G. DRESSER
LEGAL ASSISTANT
RAYMOND H. DRESSER (1901-1968)
JOHN E. OSTER (1948-1981)

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*ADMITTED IN MICHIGAN AND INDIANA
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2520032540182

November 18, 1996

CERTIFIED MAIL

U.S. Department of Labor
Office of Public Disclosure
200 Constitution Avenue, NW
Room North 5638
Washington, DC 20210

RE: Burr Oak Tool and Gauge Co., Inc.
EIN: 38-1218471
Address: 405 W. South Street, Sturgis, MI 49091
Date: November 18, 1996

To Whom It May Concern:

This document constitutes a statement required by 29 C.F.R. Sec. 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to non-qualified deferred compensation plans maintained by the above employer. The employer maintains one (1) non-qualified deferred compensation plan for each of the following employees who are members of a select group of management or who are highly compensated:

Daniel I. Beery ✓
James E. Betzner ✓
Jerry L. Bundy ✓
Samuel B. Carper ✓
Robert L. Gage ✓
Virgil R. Harker ✓
Ned A. Haylett ✓
Kenneth D. Jackson ✓
Floyd A. Kunce ✓
Charles W. Lindsley ✓
Alvin L. Miller ✓
Gary P. Mills ✓
Gerald H. Oldenberg ✓
James E. Perry ✓
Lloyd E. Pike ✓
Larry A. Roach ✓

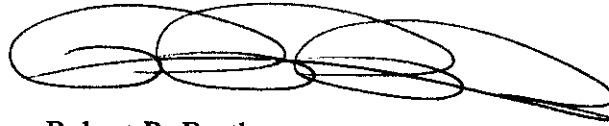
Gary A. Snyder
Ronald L. Sturgis
Jerry J. Warstler
James M. Woods
Charles D. Snyder
Carl J. Marks, Jr.
Michael D. Besser
Lyman W. Brown
Larry L. Bunnell
David C. Clark
Chauncey J. Gilhams
Galen B. Harman
Susan A. Holtz
Robert L. Kimpel
Richard J. LaFontaine
James E. Lindsley

Bradley N. Miller
Charles F. Monroe
Kevin D. Pelmeare
George E. Pierce
Ronald E. Rambadt
Ted R. Sailor
Gilbert L. Spencer

Larry L. Thornton
Donald L. Wegner
Wayne L. Yoder
Harold E. Macey

Yours very truly,

DRESSER LAW OFFICE, P.C.

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke at the end, positioned above the name Robert P. Brothers.

Robert P. Brothers

RPB/jb
cc: Mr. D. Franks
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