

June 25, 1996

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

Dear Sir or Madam:

In compliance with the requirements of the alternative reporting and disclosure method under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations 2520.104-23, the following information is provided by the undersigned employer:

Name and Address of Employer: **JAC Products, Inc.**

 1901 E. Ellsworth Road
 Ann Arbor, Michigan 48108

Employer Identification Number: **38-1888757**

Number of Plans: **1**

Number of Participants in Plan: **16**

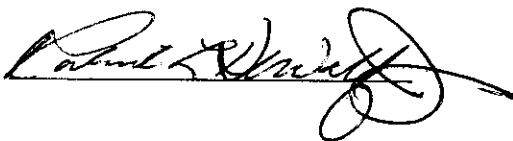
Date of Adoption: **April 1, 1996**

JAC Products, Inc. maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Very truly yours,

JAC Products, Inc.

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By: 

Vice President Finance