

2520032541384

Impress USA, Inc.
Carnegie Office Park
600 North Bell Avenue
Building One, Suite 200
Carnegie, PA 15106

Phone 412-429-5290
Fax 412-429-5296

PHS
021
DEPT OF LABOR
ENCLOSURE
03 PH 12:24


Impress

March 6, 2002

Top Hat Plan Exemption, Pension and
Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 20210

Re: Registration of the Impress Excess Plan
Pursuant to DOL Regulation Section 2520.104-23

Gentlemen and Ladies:

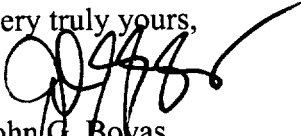
Impress USA, Inc. is providing the following information in order to satisfy the registration requirement for the alternative method of compliance with ERISA's reporting and disclosure requirements with respect to certain unfunded nonqualified deferred compensation plans for a select group of management or highly compensated employees (DOL Reg. Sec. 2520.104-23).

1. Employer Name and Address: Impress USA, Inc.
Carnegie Office Park, Bldg. 1
600 N. Bell Avenue, Suite 200
Carnegie, PA 15106
2. Employer EIN: 25-1864585
3. Impress USA, Inc. maintains the following unfunded pension plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This Plan was adopted on December 28, 2001.

Impress Excess Plan.

As of December 1, 2001, this Plan had 13 participants. If you require further information, please feel free to contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'J. Boyas', with a long horizontal flourish extending to the right.

John G. Boyas
For the Plan Administrator

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Building One, Suite 200
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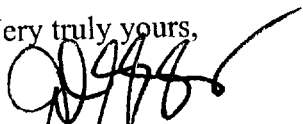
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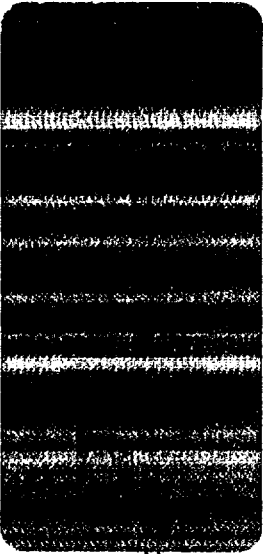
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John G. Boyas
For the Plan Administrator



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WELFARE BENEFITS ADMINISTRATION
ROOM N-5638
U S DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE
WASHINGTON DC 20020

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