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January 21, 1997

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

DOL-PWBA
PUBLIC INFORMATION
97 FEB -6 AM 7:05

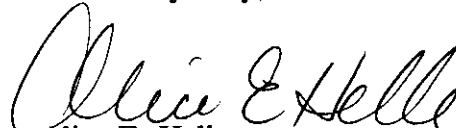
RE: Employer: R & D Engineering of Earlham, Inc.
EIN: 42-1276330

Dear Sir or Madam:

The above-referenced employer maintains the R & D Engineering of Earlham, Inc. Deferred Compensation Plan (hereinafter referred to as the "Plan"). The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of the Plan will be provided upon request. There is currently one such plan, which covers two employees.

This statement is being filed pursuant to Labor Reg. §2520.104-23.

Yours very truly,


Alice E. Helle

cc: Rodney Ramsey
Curt Brand