

STATEMENT OF EXISTENCE OF TOP HAT PLAN
UNDER ALTERNATIVE FILING METHOD

December 31, 1992

Pursuant to Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, Little Falls Machine, Inc. provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:

Little Falls Machine, Inc.
305 SW 3rd Street
Little Falls, MN 56345

2. Employer Identification Number:

41-0910027

3. Little Falls Machine, Inc. maintains plans primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

4. Number of such Plans and number of Participants in each Plan:

Number of Plans

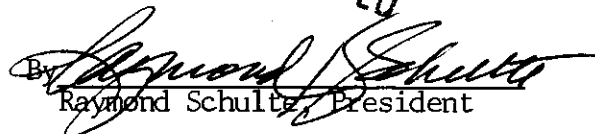
Number of Participants in Each Plan

One

One

Little Falls Machine, Inc.

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By 
Raymond Schulte, President