

2520032543055

NOOTER CORPORATION



1400 South Third Street
Saint Louis, Missouri 63104
Mailing Address: P.O. Box 451
Saint Louis, MO
63166

Telephone: (314) 621-6000
Fax: (314) 421-7580
Western Union Telex: 44-849
Cable: NOOTERCORP—St. Louis, (Mo.)

March 26, 1993

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

Gentlemen:

This letter serves as a declaration that Nooter Corporation is adopting (effective December 1, 1992) and will maintain a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (top hat plan). This declaration is provided pursuant to Regulation 2520.104-23(b). The relevant information includes:

Name of Employer:	Nooter Corporation
Address:	1400 South Third Street St. Louis, MO 63104
Employer Identification Number	43-0436600
Number of Plans:	1
Number of covered employees	Six

If you need any additional information or wish to receive a copy of the relevant plan document, please contact me.

Yours very truly,

NOOTER CORPORATION



Raymond B. Rohrbacker
Vice President, Secretary-Treasurer

APR 7 1993
RECEIVED

RBR:lw



Steel and Alloy Plate Fabricators and Erectors . . . "Boilermakers"