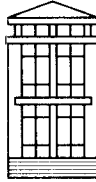


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DISCLOSURE
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March 27, 2002

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

RE: NEC, Inc. Supplemental Retirement and Deferred Compensation Plan

Ladies and Gentlemen:

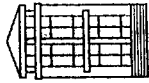
This letter is provided under 29 CFR §2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974. NEC, Inc., 618 - 14th Street, SW, Cedar Rapids, Iowa, 52404, Employer ID#: 42-0938336. NEC, Inc., maintains one plan providing deferred compensation for a select group of management or highly compensated employees. Two employees participate in the plan. If you have any questions or need any additional information, please contact the undersigned.

Very truly yours,

BRADLEY & RILEY PC

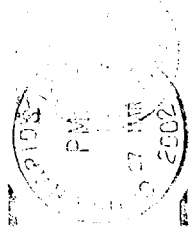
Joseph E. Schmall

bks
Enclosure



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