

2520032543364



Vyron Corporation

1011 NORTH MAYFAIR
MILWAUKEE WI 53226

January 7, 1993

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

RE: "Top Hat" Plan

Ladies/Gentlemen:

This letter is being filed pursuant to Reg. § 2520.104-23 even though we do not believe that the plan identified below is an "employee pension benefit plan" as that term is defined in Section 3(2)(A) of the Employee Retirement Income Security Act. However, if the plan is an employee pension plan, it does benefit a "select group of management or highly compensated employees."

(1) Name and address of employer:

Vyron Corporation
P. O. Box 26575
Milwaukee, WI 53226

(2) Employer identification number (EIN):

#39-1742999

(3) Declaration of purpose. The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

(4) Number of top hat plans maintained by the employer:

One plan dated December 22, 1992

PHONE: 414-257-0211 / 1-800-472-7338 / FAX: 414-257-4221

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(5) Number of employees in each top hat plan:

one employee

We shall supply copies of the plan document upon your request,
as required by Section 104(a)(1) of ERISA.

Very truly yours,

A handwritten signature in black ink, appearing to read "Keith A. Hill". The signature is written in a cursive, somewhat stylized font.

Keith A. Hill, President