

2520032543475

February 11, 1993

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

Dear Sir or Madam:

This is to inform the Department of Labor, pursuant to the requirements of Labor Regulations § 2520.104-23, that Wilson Equipment Company, Inc., 555 West Fourth Street, Lexington, Kentucky 40508, EIN 61-0491477, maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Wilson Equipment Company, Inc. Deferred Income Program:  
(six (6) employees covered as of December 31, 1992).

As required under the above-stated Labor Regulations, plan documents of the above plan will be provided to the Secretary of Labor upon request.

Yours very truly,

WILSON EQUIPMENT COMPANY, INC.

By: 

Allen H. Rodés, President

