

EMPLOYEE RETIREMENT INCOME SECURITY ACT

Date JANUARY 19, 1993

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

2520032543616

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

- 1. Employer's Name CLIMATE ENGINEERS, INC.
- 2. Employer's Address BOX 401
833 SHAVER ROAD NE
CEDAR RAPIDS, IOWA 52406
- 3. Employer ID# 42-1052721

4. The above employer maintains the following plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u># of Employees Participating</u>
CLIMATE ENGINEERS, INC. SAR #1	1

- 5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).
- 6. PLAN INSTALLED DECEMBER 31, 1992.

Please contact us if you have any questions on any of the above information.

Respectfully yours,

mlc

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