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ERISA LABOR DEPARTMENT STATEMENT  
RE: ALTERNATIVE METHOD OF COMPLIANCE  
WITH REPORTING AND DISCLOSURE RULES

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

FROM: Hi-Lo Table Manufacturing, Inc.  
915 West Cherry  
EIN: 48-0846941  
Chanute, KS 66720

RE: Incentive Bonus Plan

The above-referenced employer has established an incentive bonus plan which your office or a court is unlikely to determine constitutes an unfunded nonqualified plan of deferred compensation. This alternative filing pursuant to C.F.R. 2520.104-23(a) is made as a protective measure in order to assure technical compliance with ERISA's reporting and disclosure rules.

Aside from the above referenced Incentive Bonus Plan, the employer currently maintains no nonqualified plan of deferred compensation for executives who are members of a select group of management. Two executives participate in the incentive bonus plan and no other plan or arrangement which could be interpreted as a deferred compensation plan is maintained by Hi-Lo Table Manufacturing, Inc.

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