

**HEID MUSIC CO., INC.**

August 1, 1994

Top Hat Plan Exemption  
 Pension and Welfare Benefits Administration  
 Room N-5655  
 U.S. Department of Labor  
 200 Constitution Avenue, N.W.  
 Washington, D.C. 20216

**RE: Heid Music Co., Inc.  
 Deferred Compensation Plan**

To Whom It May Concern:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. § 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan or plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in each plan as of the date of this letter.

Item (1): Heid Music Co., Inc.  
 308 E. College Avenue  
 Appleton, WI 54911 EI# 39-1033774

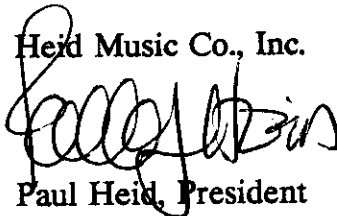
Item (2) Heid Music Co., Inc. Deferred Compensation Plan

Item (3) <u>Plan number</u>	<u>Number of Participants</u>
1	2

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgement purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

Very truly yours,

Heid Music Co., Inc.



Paul Heid, President

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RECEIVED  
 AUG 10 1994