

# HON INDUSTRIES

U.S. DEPT. OF LABOR  
EEO/AA/PUBLIC DISCLOSURE  
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June 18, 2002

Top Hat Plan Exemption  
US Department of Labor  
Pension and Welfare Benefits Administration  
200 Constitution Avenue, NW, Room N-1513  
Washington, DC 20210

Gentlemen:

In compliance with regulations under §2520.104-23, we are submitting this registration statement regarding the following top-hat plans:

- Stock Based Compensation Plan (which has been filing Form 5500 as PN 010), with 93 participants as of December 31, 2001.
- Long-Term Performance Plan (which has been filing Form 5500 as PN 013), with 77 participants as of December 31, 2001.

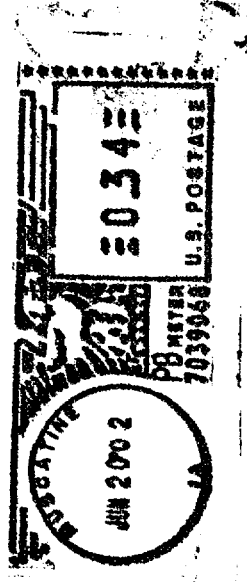
These plans are sponsored by HON INDUSTRIES Inc.[EIN 42-0617510], which is located at 414 East Third Street, Muscatine, IA 52761-0071. HON maintains these plans primarily to provide deferred compensation for a select group of management and/or highly compensated employees.

This statement is being filed under the Delinquent Filer Voluntary Compliance (DFVC) program to relieve the plan sponsor of the requirement to file Form 5500 filings in the future.

Sincerely,

  
Alysia L. Bensmiller  
Vice-President, Compensation & Benefits

HON INDUSTRIES  
P.O. BOX 1109  
MUSCATINE, IOWA 52761-7109



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