

January 7, 1992

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

2520032900645

Re: Jagemann Plating Company Top Hat Plan  
DOL Reg. 2520.104-23 Reporting Compliance

Ladies/Gentlemen:

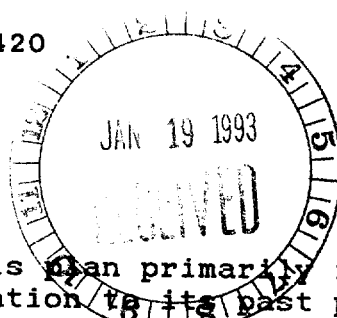
As the Executive Vice President for the above-captioned corporation, I hereby file this with the Department as an alternative method of compliance for the above captioned plan, in accordance with the provisions of DOL Reg. 2520.104-23.

Name and address of Corporation: Jagemann Plating Company  
1324 South 26th Street  
Manitowoc, WI 54220

Employer Identification No.: 39-0788420

Number of Plans: 1

Number of Employees in Plan: 1



Jagemann Plating Company maintains this plan primarily for the purpose of providing deferred compensation to its past president, Artnur N. Jagemann, upon his retirement. Mr. Jagemann complies with your definition of a select group of management and a highly-compensated employee. A copy of the plan is available upon request.

If you have any questions, please do not hesitate to contact me. Thank you for your consideration in this matter.

Sincerely,

Handwritten signature of Scott E. Jagemann.

Scott E. Jagemann  
Executive Vice President

SEJ/svs  
cc: Leroy Matuszak, CPA  
Attorney Thomas A. Van Horn