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January 31, 1992

Ms. Lynn Martin
Secretary of Labor
Top Hat Plan Exemption
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20216

Dear Ms. Martin:

The following statement is submitted pursuant to DOL Reg.
Sec. 2520.104-23.

Austin Gray Iron Foundry Corp., EIN 39-0746877, located
at 814 N. Wildwood Avenue, Sheboygan, WI 53081,
maintains one plan primarily for the purpose of providing
deferred compensation for a select group of two
management employees.

Sincerely,



Ken Horneck, President
Austin Gray Iron Foundry Corp.