

ERISA MEMORANDUM STATEMENT

DATE: Oct 16, 2001

TO: Office of Pension and Welfare Programs
Labor Management-Services Administration
U.S. Department Of Labor
Washington, D.C. 20216

FROM: Corporation: Werner Corporation
Employer Identification Number: 95-2476003
Address: P. O. Box 1899
Corona, CA 92878

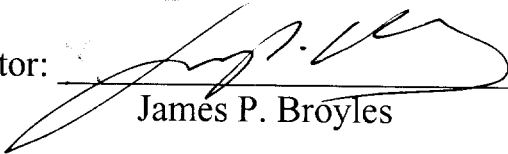
This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23 (a).

Employer currently maintains on e non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated."

The number of participants are:

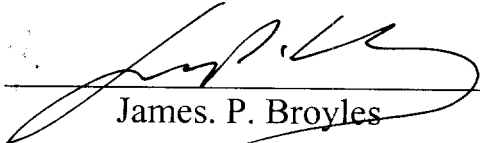
Plan 1: 5

Plan Administrator: _____


James P. Broyles

Title: Secretary/Treasurer

Employer: _____


James. P. Broyles

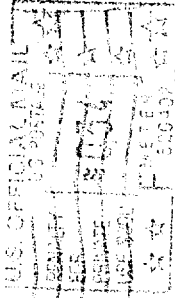
U.S. Department of Labor

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**Pension & Welfare Benefits Administration
1055 E. Colorado Blvd., Suite 202
Pasadena, CA 91106-2021**

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