



2520032905264

HY-TEK MATERIAL HANDLING, INC.

December 31, 1998

Certified Mail # Z 568 272 707

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of the Department of Labor Regulations and to Sections 104 and 110 of the Employee Retirement Income Security Act of 1974, as amended, I submit the following information on behalf of the plan administrator:

Employer's Name:	Hy-TEk Material Handling, Inc.
Employer's Address	2222 Port Road Columbus, Ohio 43217
Employer Tax ID#	31-1277283

Statement:

The Employer has adopted an unfunded deferred compensation arrangement for the purpose of providing deferred compensation for selected employees of the Employer's highly compensated or management employees.

For additional information, please contact our controller, David Tumbas or our outside CPA, J. R. Hochwalt at 937-299-3400.

Sincerely,

A handwritten signature in black ink that reads "Samuel W. Grooms". The signature is written in a cursive style.

Samuel Grooms, President