

411 East Wisconsin Avenue
Milwaukee, Wisconsin 53202-4497
414/277-5000
FAX 414/271-3552

Attorneys at Law in
Milwaukee and Madison, Wisconsin
West Palm Beach and Naples, Florida
Phoenix, Arizona

Quarles & Brady

2520032032076

February 12, 1997

VIA CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

97 FEB 25 AM 10:31
001-PV12A

Ladies/Gentlemen:

This letter constitutes the statement described in Department of Labor Regulations § 2520.104-23(b) relating to an alternative form of compliance with the reporting and disclosure requirements of Part 1 of ERISA provided for certain pension plans for a select group of management or highly compensated employees:

1. The name and the address of the employer is Pope Scientific Inc., N90 W14337 Commerce Drive, P.O. Box 495, Menomonee Falls, WI 53051.
2. The employer's Federal Employer Identification Number is 39-1027630.
3. The employer declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one (1) such plan, and such plan covers four (4) employees.

Plan documents will be provided to the Secretary of Labor upon its request.

Very truly yours,

QUARLES & BRADY


Thomas A. Simonis

276:dmp

cc: Mr. Roger Martin

QB1\345079.