

# HIGHWAY EQUIPMENT COMPANY, INC.

2520040151322

616 D Avenue Northwest • Cedar Rapids, Iowa 52405 • Phone 319-363-8281

September 5, 1991

Office of Employee Benefits Security  
Labor-Management Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

1. Employer's Name                      HIGHWAY EQUIPMENT COMPANY
2. Employer's Address                  616 D Avenue Northwest  
Cedar Rapids IOWA 52405
3. Employer ID#                          42-1102581
4. The above employer maintains the following plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u># of Employees Participating</u>
W. T. Rissi Deferred Comp. Plan	One

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully yours,

M. W. Rissi  
President

MWR:r

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