

Friendly Steel Handlers

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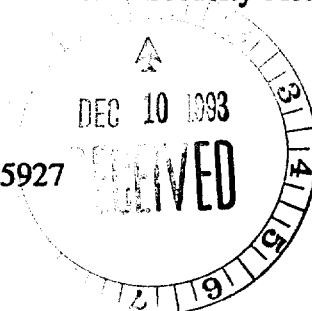
December 6, 1993

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: McNeilus Steel, Inc.
2. Employer's Address: P.O. Box 249
Dodge Center, MN 55927
3. Employer ID#: 41-1224472
4. The above employer maintains the following plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.



Plan Name

Number of Employees Participating

Salary Continuation Agreement
for Dan Blaisdell

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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,