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SALARY CONTINUATION  
SPECIMEN ERISA MEMORANDUM STATEMENT

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RECEIVED

Date: 10-1, 1989

To: 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

From: Roppel Industries, Inc.  
Employer Identification No. 61-0595448  
P.O. Box 4713  
Louisville, Kentucky 40204

This statement is with respect to non-qualified deferred compensation plans maintained by Roppel Industries, Inc. under the requirements of 29 CFR Section 2520.104-23(a).

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

The number of participants in this plan is: 8.

Plan Administrator: THOMAS V. ROPPEL  
Title: TREASURER  
Employer: J. Thomas Roppel, Inc.  
Roppel Industries, Inc.