

2520040151989

DEPARTMENT OF LABOR FILING UNDER SEC.2520.104-23

Valmont Employee Retirement Savings Plan (VERSP) Restoration Plan

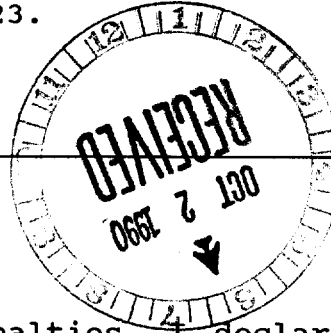
Name of Employer Valmont Industries, Inc.

Address Highway 275 West, Valley, Nebraska 68064

Employer Identification Number 4 7 - 0 3 5 1 8 1 3

Valmont Industries, Inc. maintains the VERSP Restoration Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. For the reporting period, January 1, 1989 to December 31, 1989, Valmont Industries, Inc. provided this deferred compensation to twenty-one employees through the single plan described.

This statement is provided to the Department of Labor in lieu of Form 5500 as provided under Sec.2520.104-23.



Under penalties of perjury and other penalties, I declare that I have examined this report and to the best of my knowledge and belief, it is true, correct, and complete.

Date 9/6/90

Larry A. Couch  
Signature of Employer/Plan Sponsor

Date 9/6/90

Tommy L. Whalen  
Signature of Plan Administrator