



February 7, 1997

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PENSION - PWFA

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

RE: Wyoming Machinery Company's Top-Hat Plan


Mr. Secretary of Labor:

This statement is made pursuant to Department of Labor Regulation 2520.104-23 regarding disclosure requirements for Wyoming Machinery Company's top-hat deferred compensation plan. Pursuant to this regulation, the following information is provided:

Employer's Name: Wyoming Machinery Company  
Employer's EIN: 87-0217645  
Employer's Address: 5300 West Old Yellowstone Highway  
P.O. Box 2335  
Casper, WY 82602

The above employer maintains a top-hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one such plan, with three people participating in this plan. The employer will provide plan documents upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

  
Richard Wheeler  
President

SMB:ljz

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