

REGAL-BELOIT CORPORATION

CORPORATE OFFICE • 200 STATE STREET • BELOIT, WISCONSIN 53511-6254 • 608/364-8800 • FAX: 608/364-8818

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February 20, 1995

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

To Whom It May Concern:

Please accept this letter as our formal statement with regard to the alternative method of compliance with the reporting and disclosure requirements of Part One of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees.

Listed hereafter is the required information prescribed in Section 29 CFR 2520.104-23 of the Department of Labor regulations as they pertain to the subject statement.

- * The employer is Regal-Beloit Corporation located at 200 State Street in Beloit, Wisconsin 53511-9940.
- * The employer identification number for Regal-Beloit Corporation is 39-0875718.
- * Regal-Beloit Corporation, as an employer, maintains two plans primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees.

The first plan is the Regal-Beloit Corporation Target Supplemental Retirement Plan which currently has twelve (12) participants.

