

DALE & EKE

PROFESSIONAL CORPORATION

LAWYERS

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INDIANAPOLIS, INDIANA 46240

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April 11, 1995

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: Disclosure of Unfunded Pension Plan Maintained
By Magna Machine & Tool Co., Inc.

Dear Mr. Secretary:

This letter is meant to serve as notice of the existence of an unfunded pension plan maintained by Magna Machine & Tool Co., Inc., an Indiana corporation, and to satisfy the disclosure requirements for unfunded pension plans pursuant to Department of Labor Regulations 29 CFR 2520.104-23.

Employer Name: Magna Machine & Tool Co., Inc.,
an Indiana corporation

Employer Address: 3722 North Messick Road
New Castle, Indiana 47362

E.I.N.: 35-1447650

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Declaration: Magna Machine & Tool Co., Inc.
maintains a single unfunded pension
benefit plan primarily for the
purpose of providing deferred
compensation for a select group of
highly compensated management
employees.

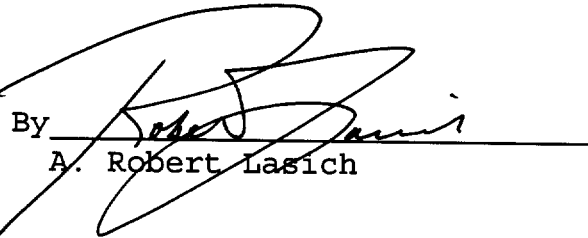
Number of Plans: One (1)

Number of Plan
Participants: Two (2)

Upon request, a copy of the plan document can be provided to
the Secretary pursuant to Department of Labor Regulation
§ 2520.104(a)(1).

Very truly yours,

DALE & EKE

By 
A. Robert Lasich

ARL/bt

cc: Magna Machine & Tool Co., Inc.
Mr. M. E. Shore, CPA

mag101/seclabor