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January 23, 1996

Ms. Lynn Martin
Secretary of Labor
Top Hat Plan Exemption
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20216

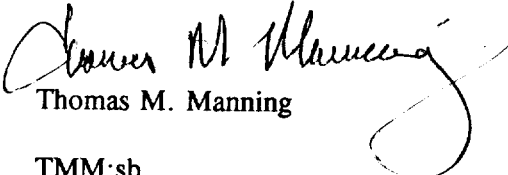
Dear Ms. Martin:

The following statement is submitted pursuant to DOL Reg. Sec. 2520.104-23.

R. A. Manning Company, Inc., EIN 39-0921032, located at 1810 North Avenue, Sheboygan, WI 53083, maintains one plan primarily for the purpose of providing deferred compensation for one management employee.

Sincerely,

R. A. MANNING COMPANY, INC.


Thomas M. Manning

TMM:sb

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