

2520040154011

# Osmundson

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

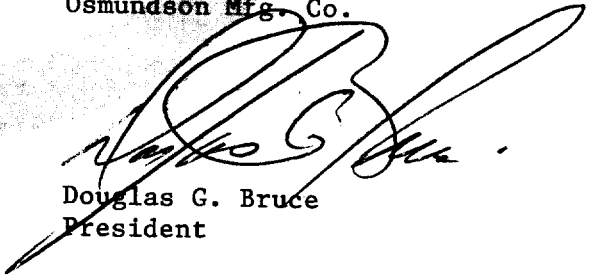
RE: Osmundson Mfg. Co.  
EIN: 42-0640007

Dear Sir or Madam:

The above-referenced employer maintains the Osmundson Mfg. Co. Deferred Compensation Plan with James Tibbles (hereinafter referred to as the "Plan"). The Plan is maintained primarily for the purpose of providing deferred compensation for James Tibbles, a highly compensated employee. There is currently one such plan. Copies of the Plan will be provided upon request. There is currently one employee who is eligible to participate in the Plan, out of a total workforce of approximately 90. The Plan will become effective on or about March 15, 1996.

This statement is being filed pursuant to Labor Reg. 2520.104-23.

Very truly yours,  
Osmundson Mfg. Co.



Douglas G. Bruce  
President