



**BRUSKE PRODUCTS**

DIVISION OF BRUSKE ENTERPRISES, INC.

2520040154236

PHONE: 708/532-3800

FAX: 708/532-3977

February 28, 1996

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

DEPT. OF LABOR  
PENSION AND WELFARE  
BENEFITS ADMINISTRATION  
FEB 28 1996 11:08

Sir or Madam.....Pursuant to 29 CFR Section 2520.104-23, this is to advise you that Bruske Enterprises, Inc. ("Company") maintains the plan named below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. As of the date of this filing, this is the only such plan maintained by the Company.

<u>Plan Sponsor:</u>	Bruske Enterprises, Inc.
<u>E.I.N.:</u>	36-2747007
<u>Plan Name:</u>	Bruske Enterprises Inc. 100% Club Deferred Bonus Plan
<u>Employees in the Plan:</u>	25

The Company will provide plan documents upon request as required by ERISA Section 104(a)(1).

Should you need any further information with regard to the foregoing plan, please contact the undersigned.

E. H. Bruske, President

cc: Larry Shippee  
Paul B. Holmes, Esq.

EHB/0238s

TINLEY PARK, ILLINOIS 60477-0669

7447 DUVAN DRIVE

P.O. BOX 669