

**Eckhart
& Co., Inc.**
established 1918

P.O. Box 421103
Indianapolis, IN
46242-1103

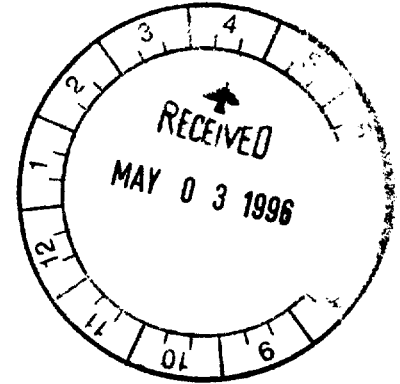
2206 Production Dr.
Indianapolis, IN
46241-4990

Ph: (317) 243-3791 • Fax: (317) 248-2623
(800) 443-3791

2520040155046

April 25, 1996

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



To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Eckhart & Company, Inc.
P.O. Box 421103
2206 Production Drive
Indianapolis, In 46242

Employer Identification Number: 35-0831942

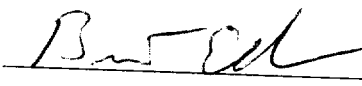
The undersigned employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Participants in Each Plan: One plan covering one employee

Plan dated December 31, 1995.

Eckhart & Company, Inc.

By:


Brent Eckhart, President