



1301 - 40TH STREET N.W.  
 P.O. BOX 2706  
 FARGO, ND 58108  
 PHONE (701) 282-9260  
 FAX (701) 281-9770

2520040760144

**Petroleum • Chemical • Industrial Equipment**

June 20, 1995

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

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title 1, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Sec. 2520.104-23, the following information is provided:

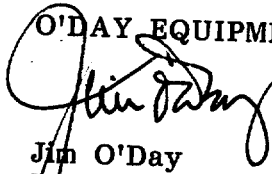
- 1) The name of the employer is:  
 O'Day Equipment, Inc.
- 2) The mailing address of the employer is:  
 1301 40th Street NW  
 Box 2706  
 Fargo, ND 58108
- 3) Employer's federal identification number (EIN):  
 45-0218364
- 4) The employer maintain 2 plans covering 2 employees.

DOL-PWBA  
 PUBLIC DISCLOSURE  
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The above named employer maintains these plans are primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer will provide a copies of the agreements to the Secretary of Labor upon request.

Sincerely,

O'DAY EQUIPMENT, INC.

  
 Jim O'Day  
 President

JOD:rr



**Manufacturing Division:  
 O'Day Tank and Steel Company**



2408 1ST AVE. NORTH, FARGO, ND 58102