

Lauritzen

Corporation

2520040760240

First National Center
Omaha

July 19, 1995

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U. S. Department of Labor
200 Constitution Avenue NW
Washington DC 20210

Dear Secretary of Labor:

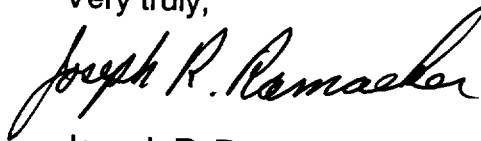
In accordance with the Department of Labor Code Section 2520.104-23, we submit the following statement for Top Hat Plan Exemption for:

Employer: Lauritzen Corporation
EIN: 47-0444651
Plan: 888

Lauritzen Corporation maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Lauritzen Corporation currently has one plan which benefits one employee.

Lauritzen Corporation will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(2) of the Act.

Very truly,



Joseph R. Ramaeker
Treasurer

JRR/vko

DOL-PWBA
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