

GARDERE & WYNNE
A REGISTERED LIMITED LIABILITY PARTNERSHIP
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CORRESPONDENT FIRMS IN:
BELGIUM • ENGLAND • FRANCE • GERMANY
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WRITER'S DIRECT DIAL NUMBER
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October 18, 1991

CERTIFIED MAIL NO. P-480 803 864
RETURN RECEIPT REQUESTED

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: Plan Name: Deferred Compensation Agreement Between SISU
USA, Inc. and Gilbert Brian Pilz
Plan Sponsor: SISU USA, Inc.
1301 Cherokee Trace
White Oak, Texas 75693
EIN: 58-1730881
Participants 1

Gentlemen:

This letter is intended to serve as the statement required by DOL Reg. Section 2520.104-23. The captioned plan is maintained by the sponsoring employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and this is the only such plan maintained by the employer.

If you have any questions, please contact the undersigned at the above address and telephone number.

Very truly yours,

Cynthia M. Gibson
Cynthia Marcotte Gibson

GW04.68471
Enclosure

cc: Mr. Timo Riuttala
Mr. Kenneth M. Niesman

