

O'NEIL, CANNON & HOLLMAN, S.C.
ATTORNEYS AT LAW

PATRICK J. O'NEIL
THOMAS G. CANNON
DENNIS W. HOLLMAN
F. JOSEPH SCHLOSSER
THOMAS A. MERKLE
WILLIAM A. WISEMAN
J. MILES GOODWIN
RUSSELL C. BRANNEN, JR.
JAMES G. DEJONG
EUGENE O. DUFFY
RANDALL L. NASH
LORI A. SIMPSON
DEAN P. LAING

SUITE 1400, BANK ONE PLAZA
111 EAST WISCONSIN AVENUE
MILWAUKEE, WISCONSIN 53202-4803
(414) 276-5000
FACSIMILE (414) 276-6581

FAYE L. CALVEY
STEVEN J. SLAWINSKI
CLAUDE J. KRAWCZYK
SCOTT M. FABRY
GREGORY W. LYONS
ANNETTE M. KINGSLAND
STEVEN L. STRYE
PAUL M. HATTENHAUER
JON S. HERREMAN
MARK E. FILMANOWICZ

January 20, 1994

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

United States Department of Labor
Pension and Welfare Benefits Administration
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Apple Steel Rule Die, Inc./Reporting for Top Hat Plan

Dear Sir or Madam:

This letter is being filed pursuant to ERISA Regulations Sections 2520.104-23(b) and (c) which require employers who maintain an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees to provide certain information with the Secretary of Labor.

Employer: Apple Steel Rule Die, Inc.
7817 West Clinton Avenue
Milwaukee, Wisconsin 53223

Employer Identification
Number: 39-1572855

Declaration: Apple Steel Rule Die, Inc., a Wisconsin corporation, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. Plan documents, if any, will be provided to the Secretary of Labor upon request.

FEB 17 1994

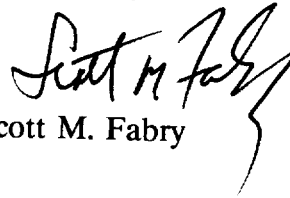
United States Department of Labor
January 20, 1994
Page - 2 -

Number of Plans: 1

Number of Employees in Plan: 1

If you have any questions or need any additional information, please contact the undersigned at 414-276-5000 during normal business hours.

Very truly yours,



Scott M. Fabry

SMF/sk

FEB 10 1994