January 5, 1994

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CERTIFIED MAIL -
RETURN RECEIPT REQUESTED
RECEIPT NUMBER P 901 328 500

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20201

Re: Wisconsin Metal Products Company Retirement Agreement With John J. Janes, Sr., Alternative Reporting and Disclosure Requirements of Part I of Title I of ERISA Section 101-111

To the Secretary of Labor:

This statement is submitted 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 or insured 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 filing of this statement by the undersigned is made solely as a precautionary measure and is not to be construed as an acknowledgement that the arrangements covered hereby are subject in whole or in part to ERISA.

Name and Address of Employer: Wisconsin Metal Products Company
1807 DeKoven Avenue
P. O. Box 335
Racine, Wisconsin 53401-0335

Employer Identification No.: 39-0714030

Purpose of Plan

Wisconsin Metal Products Company maintains the plan primarily for the purpose of providing deferred compensation in the form of retirement income for a select group of management or highly compensated employees. This plan was established on December 22, 1993.

Number of Plans and Participants in Each Plan:

There is only one such plan in existence and there is only one employee participating in this plan.

Agreement to Furnish Documents:

Wisconsin Metal Products Company shall provide plan documents to the Department of Labor upon its request.

WISCONSIN METAL PRODUCTS COMPANY

By_____
John J. Janes, Jr., Its President