

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

2520040761471

Date January 6, 1994

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

1. Employer's Name: Reliable Machine and Manufacturing Company
2. Employer's Address: 415 H Ave NW
Cedar Rapids, IA 52405
3. Employer ID#: 42-0779114
4. The above employer maintains the following plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u># of Employees Participating</u>
Reliable Machine and Manufacturing Company Deferred Compensation Agreement, Dated December 23, 1993	One

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully yours,

Reliable Machine and Manufacturing Company

By: *Jana M. [Signature]*