

STATEMENT OF UNFUNDED PLAN
FOR SELECT GROUPS OF MANAGEMENT
OR HIGHLY COMPENSATED EMPLOYEES:
"TOP HAT" PLAN

Employer's Name: Bay View Industries, Inc.

Employer's Address: 7821 South 10th Street
Oak Creek, WI 53154

Employer's Tax I.D.: 39-0874653

Plan Adoption Date: February 6, 1998

Employer's Declaration
Regarding Plan:

The Employer, Bay View Industries, Inc., entered into a Deferred Compensation Agreement with Eugene T. Plitt, an Employee of the corporation, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Any benefits from such plan are paid as needed solely from the employer's general assets or are provided exclusively through insurance contracts whose premiums are paid by the employer from its general assets.


Number of Plans and
Number of Employees
in Each Plan:

Deferred Compensation Agreement in force as of date
of Filing: 1.
Employees covered by Deferred Compensation
Agreement: 1

A complete copy of the plan documents are available upon request.

Dated this 6th day of February, 1998.

BAY VIEW INDUSTRIES, INC.

By: 
Joan L. Plitt, Secretary

REINHART | BOERNER | VAN DEUREN
NORRIS & RIESELBACH, S.C.

ATTORNEYS AT LAW

February 18, 1998

CERTIFIED MAIL -
RETURN RECEIPT REQUESTED

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

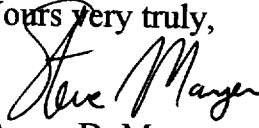
Dear Sir/Madam:

Re: Bay View Industries, Inc.
D.O.L. Required Filing

On behalf of Bay View Industries, Inc., I am enclosing a Top Hat filing form with respect to a nonqualified deferred compensation plan entered into between Bay View Industries, Inc. and Eugene T. Plitt, an employee of the corporation. The filing is intended to meet the alternate form of compliance under the reporting and disclosures requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"). See D.O.L. Regulation § 2520.104-23(b)(2).

Please acknowledge receipt of this filing by date stamping an enclosed copy of this filing and returning to me in the enclosed envelope.

Please call me if you have any questions, call me.

Yours very truly,

Steven D. Mayer

MW1\26195:SDM:JKB

Enc.

cc Mr. Eugene T. Plitt
Mr. Mark Krueger

1000 North Water Street P.O. Box 92900 Milwaukee, Wisconsin 53202-0900 Telephone (414) 298-1000 Facsimile (414) 298-8097

Denver, CO
(303) 831-0909

Madison, WI
(608) 829-3434

Milwaukee, WI
(800) 553-6215

Washington, D.C.
(202) 393-3636

REINHART | BOERNER | VAN DEUREN
NORRIS & RIESELBACH, S.C.

ATTORNEYS AT LAW

1000 North Water Street P.O. Box 92900
Milwaukee, Wisconsin 53202-0900

Fold at line over top of envelope to the
right of the return address

CERTIFIED

Z 048 963 489

MAIL



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Welfare Benefits Administration
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Washington, D.C. 20210

