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PUBLIC DISCLOSURE

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CERTIFIED MAIL

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

Dear Mr. Secretary:

This Company currently has an employee benefit plan primarily established and maintained for the purpose of providing a plan of deferred compensation and salary continuation to a select group of highly compensated employees.

1. Number of Employees Participating in this Plan: One (1)
2. Number of Such Plans: Two (2)
3. The pertinent employer data is as follows:

Employer: Relcon, Inc.
P.O. Box 307
Connersville, Indiana 47331
Telephone: (317) 825-2194

Employer Identification Number: 35-1060669

Date First Amended & Restated Plan Became Subject to Part I of Title I:

This statement is filed under the authority of Labor Regulation Section 2520.104-23 and is filed within the 120 days after the plan became subject to Part 1 of Title I of the Act.

Sincerely,

Relcon, Inc.

By: 
William A. Newquist, President

Date: 2 July 1996