



Manufacturing Corporation

400 Gertrude Street P.O. Box 7002
KAUKAUNA • WISCONSIN 54130-7002

2520042390213

July 7, 1997

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216

RE: Deferred Compensation Agreement for Harold W. Roloff

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. Sec. 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan or plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in each plan as of the date of this letter.

Item (1): Roloff Manufacturing Corporation
FEIN 39-0756765
400 Gertrude St.
Kaukauna, WI 54130-1424

Item (2): Deferred Compensation Agreement for Harold W. Roloff dated April 1, 1997
PIN 502

Item (3):	<u>Plan number</u>	<u>Number of Participants</u>
	<u>502</u>	<u>1</u>
	_____	_____

6/11/97 9:01 AM
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6/11/97 9:01 AM

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgment purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

Very truly yours,

David H Roloff CORP. SEC.
Plan Administrator