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April 18, 2000

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

Re: Top Hat Plan Filing for Metalcraft of Mayville, Inc. Supplemental Retirement Plan

Dear Sir/Madam:

Pursuant to ERISA Regulations Section 2520.104-23, we are hereby filing this statement to satisfy the reporting and disclosure obligations with respect to the Metalcraft of Mayville, Inc. Supplemental Retirement Plan (the "Plan"). The following information is submitted with respect to the Plan:

1. The employer's name and address is Metalcraft of Mayville, Inc., 1000 Metalcraft Drive, Mayville, Wisconsin 53050.
2. The employer identification number is 39-1140320. *1/3*
3. Metalcraft of Mayville, Inc. maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan covers three employees of Metalcraft of Mayville, Inc.

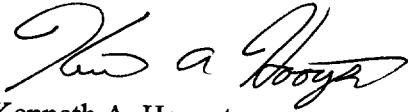
The Plan was adopted on March 14, 2000, by resolution of Metalcraft of Mayville, Inc.'s Board of Directors. Benefits under the Plan will be payable as needed solely from the general assets of Metalcraft of Mayville, Inc.

Top Hat Plan Exemption
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If you need any additional information, please contact the undersigned.

Very truly yours,

von BRIESEN, PURTELL & ROPER, s.c.

A handwritten signature in cursive script, appearing to read "Ken a Hoogstra".

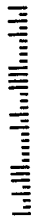
Kenneth A. Hoogstra

cc: Mr. John Strobel
Mr. Robert J. Loots
Mr. Thomas P. Guskowski

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**TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5844
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210**

