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U.S. DEPT. OF LABOR  
PADA/PUBLIC DISCLOSURE  
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*"Your bottom line is our top priority."*

April 30, 2000

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

Dear Sir or Madam:

Re: Rapids Performance Shares Plan

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, as amended ("ERISA").

1. Employer's Name: DASCOA Inc. dba Rapids Wholesale Equipment
2. Employer's Address: 6201 South Gateway Dr.  
Marion, IA 52302
3. Employer's EIN: 42-1378309
4. The said employer maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan Name:  
Rapids Performance Shares Plan

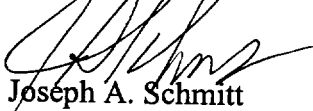
Number of Employees  
Participating:  
3\*

\*The Board of Directors of the employer has the right to select additional participants from a select group of management or highly compensated employees.

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

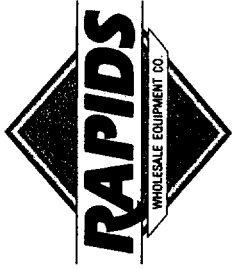
Please contact me if you have any questions concerning the above information.

Sincerely yours,



Joseph A. Schmitt  
President

Rapids Wholesale Equipment



6201 South Gateway Drive  
P.O. Box 307  
Marion, Iowa 52302

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