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2520042392170

May 7, 1999

*NOT ADMITTED TO NEW YORK BAR.
**ADMITTED IN FRANCE ONLY.

**CERTIFIED MAIL Z322 347 216
RETURN RECEIPT REQUESTED**

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. 20210

Re: Orscheln Management Co. Supplemental
Executive Retirement Plan (the "Plan")

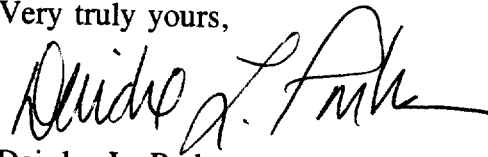
Dear Sir or Madam:

This statement is being filed in accordance with Department of Labor Regulation §2520.104-23, which provides employers who maintain pension plans for certain selected employees with an alternative method of complying with the reporting and disclosure requirements of Part I of the Employee Retirement Income Security Act of 1974, as amended.

Orscheln Management Co. ("Orscheln") is located at 2000 U.S. Highway 63, South (Heights), Moberly, MO 65270. Orscheln's Employer Identification Number assigned by the Internal Revenue Service is 43-1465246. Orscheln maintains the Orscheln Management Co. Supplemental Executive Retirement Plan for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees. As of the date of this letter, there are 12 participants in the Plan.

Please stamp the enclosed copy of this letter "Received" and return it in the enclosed self-addressed stamped envelope.

Very truly yours,

A handwritten signature in black ink, appearing to read "Deirdre L. Parker". The signature is fluid and cursive, with a long horizontal stroke at the end.

Deirdre L. Parker
Legal Assistant

Enclosure

cc: James L. O'Loughlin, Esq. - Orscheln
Ms. Barbara Westhues - Orscheln