

May 7, 1999

**CERTIFIED MAIL-RETURN RECEIPT REQUESTED**

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

Re: Unfunded Nonqualified Deferred Compensation Plan Reporting Requirements under ERISA

Dear Secretary of Labor:

This letter is being filed pursuant to ERISA Regulations Sections 2520.104-23(b) and (c) which requires employers who maintain a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees to provide certain information with the Secretary of Labor.

Employer: Stecker Machine Company, Inc.  
 7511 Center Road  
 Manitowoc, WI 54220

Employer Identification  
 Number: 39-1630539

Declaration: Stecker Machine Company, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

Number of Plans: One

Number of Employees  
 in Plan: One

Plan documents will be provided to the Labor Department upon request.

Very truly yours,

By: Gerald Stecker Pres.

Gerald Stecker, President

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