

LEE B. BLUM

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January 22, 1998

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Office of Employment Benefits Security
Labor-Management Services Administration
U. S. Department of Labor
Washington, D.C. 20216

Dear Mr. Secretary:

This corporation currently has an employee benefit plan primarily established and maintained for the purpose of providing a split-dollar insurance plan to a select group of highly compensated employees.

Two (2) employees participate in this plan.

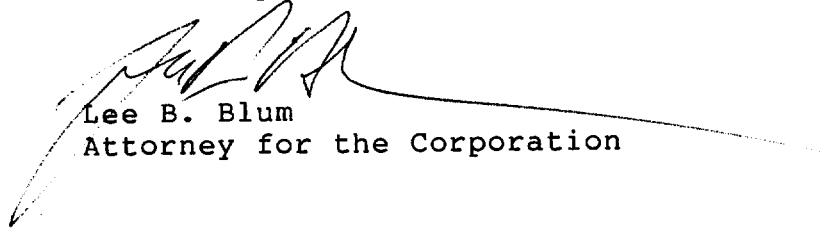
The pertinent employer data is as follows:

Employer: Sukup Manufacturing Co.
P. O. Box 677
Sheffield, Iowa 50475
Phone (515) 892-4222

Employer Identification No.: 42-0896595

This statement is filed under authority of Labor Regulations Section 2520.104-23.

Yours very truly,


Lee B. Blum
Attorney for the Corporation

LBB/j

