

Alexander & Bebout, Inc.
10098 Lincoln Highway
Van Wert, Ohio 45891
(419-)238-9567

June 29, 1998

Top Hat Exemption
Pension and Welfare Administration Room N - 5644
U.S. Department of Labor
200 Constitution Ave., N.W.
Washington, DC 20010

To The Secretary of Labor:

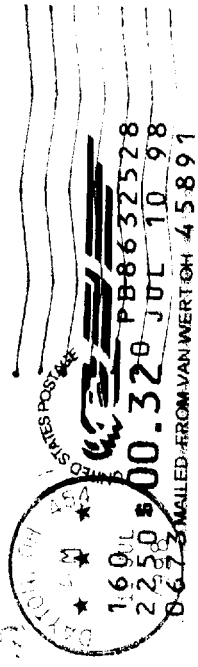
In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Part 1, Title I, as provided for an unfunded or insured welfare plan for a select group of management or highly compensated employees in D.O.L. Reg., 2520.104-23, the following information is provided by the undersigned plan administrator:

1. The name of the employer is Alexander & Bebout, Inc.
2. The mailing address of the employer is 10098 Lincoln Highway, Van Wert, OH 45891
3. The employer's federal identification number is 34-0962360
4. The number of plans and the number of participants in each plan is: one plan, one participant. The plan is a supplemental income plan and agreement establishing a welfare plan benefit for a select group and management and highly compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor on request.
5. The plan was adopted effective on March 1, 1998, and this filing is made within 120 days after the plan became subject to Part 1 of Title I of ERISA.

Alexander & Bebout, Inc.


President

Alexander + Beboot, Inc.
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