



147 NORTH RURAL STREET
 P.O. BOX 218, HARTFORD, WI 53027-0218

414-673-9450
 FAX 414-673-9455

2520042393638

26 October, 1998

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Room N-5644
 Washington, D.C. 20210

Dear Sir or Madam:

Re: Alternative Reporting and
 Disclosure Statement

Pursuant to Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, and Department of Labor Regulation, 29 C.F.R. § 2520.104-23, we provide the following information:

Name and Address of Employer: Hydro Electronic Devices, Inc
 Personal and Confidential
 Mr. Roger G. Hill
 P.O. Box 270218
 Hartford, Wis. 53027

Employee Identification Number: 39-1590455

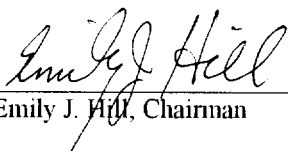
Total Number of Unfunded Deferred
 Compensation Plans Maintained by Employer: 1

Number of Employees Initially in the Plan: 1

The Employer adopted the plan to provide deferred compensation for a select group of management or highly compensated employees. This information is intended to satisfy the alternative method of reporting and disclosure for unfunded plans benefiting a select group of management or highly compensated employees. A copy of the plan will be provided to the Secretary of Labor upon request.

Yours very truly,

Hydro Electronic Devices, Inc.

By 
 Emily J. Hill, Chairman





LEADERS IN ELECTRONIC CONTROLS FOR MOBILE HYDRAULIC EQUIPMENTS
P.O. BOX 218 • 147 N. RURAL STREET • HARTFORD, WI 53027-0218

**RETURN RECEIPT
REQUESTED**

CERTIFIED

P 522 975 731

MAIL

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