

2520042393748

November 6, 1998

CERTIFIED MAIL –
RETURN RECEIPT REQUESTED
RECEIPT NUMBER Z 255 224 746

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. DEPARTMENT OF LABOR
200 Constitution Avenue, NW
Washington, D.C. 20201

Re: Racine Railroad Products, Inc. Stock Appreciation Plan for Gail Harmann;
Alternative Reporting and Disclosure Requirements of Part I of Title I of
ERISA Section 101-111

To the Secretary of Labor:

This statement is submitted in compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23. The filing of this statement by the undersigned is made solely as a precautionary measure and is not to be construed as an acknowledgement that the arrangements covered hereby are subject in whole or in part to ERISA.

Name and Address of Employer: Racine Railroad Products, Inc.
1524 Frederick Street
Racine, WI 53404-4029

Employer Identification No.: 39-1143257

Purpose of Plan:

Racine Railroad Products, Inc. maintains the plan primarily for the purpose of providing deferred compensation in the form of a Stock Appreciation Plan for a select group of management or highly compensated employees. This plan was executed on October 19, 1998 with an effective date of January 1, 1997.

Number of Plans and Participants in Each Plan:

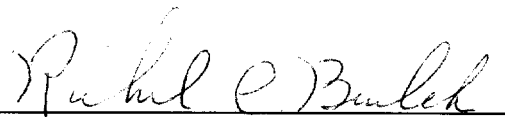
There are three such plans in existence and there is only one employee participating in each plan.

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Agreement to Furnish Documents:

Racine Railroad Products, Inc. shall provide plan documents to the U.S. Department of Labor upon its request.

RACINE RAILROAD PRODUCTS, INC.

By 
Richard C. Brodek, Attorney

DeMARK KOLBE & BRODEK SC
P O BOX 085009
RACINE WI 53408-5009

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