

CARBIDE TOOL SERVICES, INC.

TOOLING SPECIALISTS



1020 LUND BOULEVARD
ANOKA, MINNESOTA 55303



PH. (612) 421-2210
FAX (612) 421-2686

2520042393770

November 2, 1998

CERTIFIED MAIL

Return Receipt Requested

Receipt No. P 468 592 621

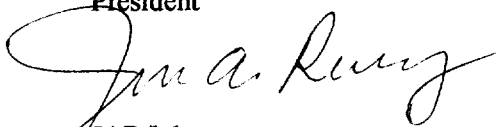
TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

RE: Agreement for Supplemental Executive Retirement Pay

This statement constitutes a filing under 29 C.F.R. §2520.104-23 for Carbide Tool Services, Inc., a Minnesota corporation (the "Employer"). The Employer's Employer Identification Number is 41-1599397 and its address is shown above. The Employer maintains the above-referenced plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees that presently covers one (1) employee. This is the only plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees presently maintained by the Employer. If you need any further information, please call or write me.

Very truly yours,

Julie A. Reiling
President



JAR/lal
cc: Stanley M. Rein, Esq.
Marvin W. Scherzer



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ANOKA, MN 55303



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MAIL

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