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December 19, 1997

2520042394394

U. S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, DC 20013-5212

RE: Supplemental Executive Retirement Plan for Boart Longyear Company

Gentlemen:

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 pension plans covering a select group of management or highly compensated employees, specified in Department of Labor Relations, 29 C.F.R §2520.104-23, the following information is provided by Boart Longyear Company:

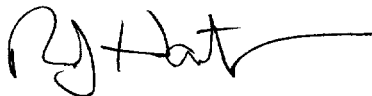
Name and Address of Employer: Boart Longyear Company
2340 West and 1700 South
Salt Lake City, Utah 84104

Employer Identification No.: 87-0503343

Boart Longyear Company maintains a plan primarily for the purpose of providing deferred compensation for select members of its management, and as of January 1, 1998, three such members are covered under the plan.

Very truly yours,

LINDQUIST & VENNUM P.L.L.P.



Robert J. Hartman

RJH:kmg

cc: Boart Longyear Company

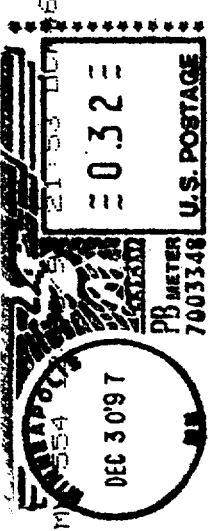
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LS # 111 081106

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U.S. Department of Labor
Pension and Welfare Benefits Administration
200 Constitution Avenue N.W.
Washington, DC 20210

