

411 East Wisconsin Avenue
Milwaukee, Wisconsin 53202-4497
414/277-5000
FAX 414/271-3552
<http://www.quarles.com>

Attorneys at Law in
Milwaukee and Madison, Wisconsin
West Palm Beach and Naples, Florida
Phoenix, Arizona



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November 30, 1998

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

Ladies/Gentlemen:

This letter constitutes the statement described in Department of Labor Regulations § 2520.104-23(b) relating to an alternative form of compliance with the reporting and disclosure requirements of Part 1 of ERISA provided for certain pension plans for a select group of management or highly compensated employees:

1. The name and the address of the employer is Price Engineering Co., Inc., 22577 Johnson Drive, Waukesha, Wisconsin 53186.
2. The employer's Employer Identification Number is 39-0933202.
3. The employer declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains three (3) such plans, and each such plan covers one (1) employee.

Plan documents will be provided to the Secretary of Labor upon its request.

Very truly yours,

QUARLES & BRADY

A handwritten signature in black ink, appearing to read 'TAS', written over a horizontal line.

Thomas A. Simonis

TAS:vlz

411 East Wisconsin Avenue
Milwaukee, Wisconsin 53202-4487

Quarles & Brady



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