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December 11, 1998

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED  
RECEIPT NUMBER Z 255 224 849

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20201

RE: Perma-Structo, Inc. Retirement Income Agreement for Erwin F. Sweet;  
Alternative Reporting and Disclosure Requirements of Part I of Title I of ERISA  
Section 101-111

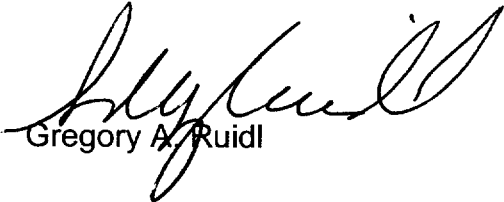
Dear Sir or Madam:

I am enclosing with respect to the above captioned plan the Top Hat Plan Exemption. If you have any questions, please contact the undersigned.

Sincerely yours,

DeMARK, KOLBE & BRODEK, S.C.

By

  
Gregory A. Ruidl

GAR:kb  
Enclosure

December 11, 1998

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Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
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200 Constitution Avenue NW  
Washington, DC 20201

RE: Perma-Structo, Inc. Retirement Income Agreement for Erwin F. Sweet; 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: Perma-Structo, Inc.  
2450 Wisconsin Avenue  
Sturtevant, WI 53177

Employer Identification No.: 39-1048426

Purpose of Plan:

Perma-Structo, Inc. maintains the plan primarily for the purpose of providing deferred compensation in the form of retirement income for a select group of management or highly compensated employees. This plan was established on December 8, 1998.

Number of Plans and Participants in Each Plan:

There is only one such plan in existence and there is only one employee participating in this plan.

Agreement to Furnish Documents:

Perma-Structo, Inc. shall provide plan documents to the Department of Labor upon its request.

PERMA-STRUCTO, INC.

By: Patti Beaudin  
Patti J. Beaudin,  
President