

TOP HAT PLAN EXEMPTION STATEMENT

1. Employer: Zoeller Company
2. Employer Address: 3880 OLD MILLERS LANE  
PO Box 16347  
Louisville, Ky. 40256-0347
3. Employer Identification Number: 61-0495071
4. The Employer maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Employer maintains one such deferred compensation plans in total.
6. The plans cover the following number of employees:
  - A. 2
  - B. \_\_\_\_\_
  - C. \_\_\_\_\_
  - D. \_\_\_\_\_
7. Upon request, the Employer will furnish a copy of the plan(s) to the Department of Labor.

If you have any questions whatsoever regarding whether any plans you maintain are subject to Form 5500 filing requirements, please do not hesitate to call Alison Stenler in our Louisville office.



DECEMBER 21, 1992

PENSION AND WELFARE BENEFITS ADMINISTRATION  
PO BOX 75212  
WASHINGTON, DC 20013-5212

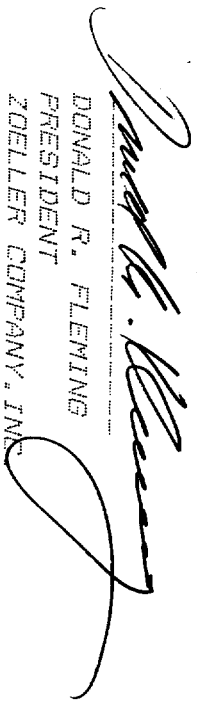
RE: ZOELLER COMPANY INC.

DEAR SIR OR MADAM:

ZOELLER COMPANY MAINTAINS A TOP HAT PLAN FOR THE BENEFIT OF SELECT HIGHLY COMPENSATED AND/OR MANAGEMENT EMPLOYEES. PURSUANT TO THE DEPARTMENT OF LABOR'S AMNESTY PROGRAM FOR LATE AND UNFILED TOP HAT PLAN EXEMPTION STATEMENTS, ENCLOSED, IN COMPLIANCE WITH DEPARTMENT OF LABOR REGULATION SECTION 2520.104-23 AND THE PABA NOTICE DATED JULY 24, 1992, IS A TOP HAT PLAN EXEMPTION STATEMENT FOR THE ZOELLER COMPANY AND A CHECK IN THE AMOUNT OF \$1,000.00 PAYABLE TO THE U.S. DEPARTMENT OF LABOR, THE ABOVE EMPLOYER UNDERSTANDS THAT THIS FILING WILL ABSOLVE IT OF LIABILITY UNDER TITLE I OF ERISA FOR REPORTING REQUIREMENTS WITH RESPECT TO THE PLANS IDENTIFIED ON THE ENCLOSED TOP HAT PLAN EXEMPTION STATEMENT.

PLEASE CALL IF YOU HAVE ANY QUESTIONS.

SINCERELY,

  
DONALD R. FLEMING  
PRESIDENT  
ZOELLER COMPANY, INC.

22,541

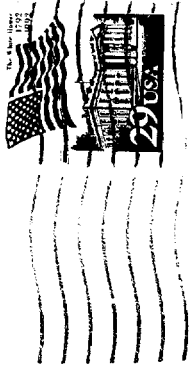
22,541



**Zoeller Co.**

P. O. BOX 16347

LOUISVILLE, KENTUCKY 40256-0347



Pension and Welfare Benefits Administration  
PO Box 75 212  
Washington, DC 20013-5212

