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U.S. DEPT. OF LABOR
FHEBA/PUBLIC DISCLOSURE
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1201 Washington Avenue
Racine, Wisconsin 53403

262.632.6302
Fax 262.632.4191

Date: December 26, 2000

Certified Mail - 7099 3400 0001 0701 6300
Return Receipt Requested

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: Nielsen Machine Company, Inc. Retirement Income Agreement for Robert W.
Perrault; 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 acknowledgment that the arrangements covered hereby are subject in whole or in part to ERISA.

Name and Address of Employer: Nielsen Machine Company, Inc.
1201 Washington Ave.
Racine, WI 53403

Employer Identification Number: 39-0982699

Purpose of Plan:

Tools, Dies, Fixtures and Special Machinery
Since 1924

Nielsen Machine Company, 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 May 1, 2000.

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:

Nielsen Machine Company, Inc. shall provide plan documents to the Department of Labor upon its request.

Nielsen Machine Company, Inc.

BY: Robert Yumaux
Its President

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M A C H I N E

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