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TELEX 41 40 88

June 1, 1995

U. S. Department of Labor
Pension & Welfare Benefits Administration
200 Constitution Avenue NW, Room 5670
Washington, D.C. 20210

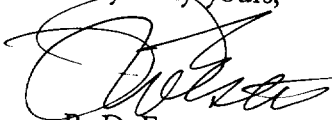
Re: Dealers Manufacturing Co. Employer ID number 41-0840959

Gentlemen:

Enclosed is the envelope which I sent the U. S. Department of Labor on May 13, 1995. I found out now that the address has changed. Accordingly, I am resubmitting this statement.

This document constitutes the statement required by 29 CFR §2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to the Dealers Manufacturing Co. non-qualified deferred compensation plan. There are 4 employees participating in the plan. Dealers Manufacturing Co. maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is only one such plan and it has 4 employees participating. The current plan participants are David W. Goodwin, John Mathiesen, Dennis Heiken and my self. The undersigned is the plan administrator.

Very truly yours,



R. D. Estes

RDE/rde

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May 13, 1995

U. S. Department of Labor
Pension & Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Dealers Manufacturing Co. Employer ID number 41-0840959

Gentlemen:

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Very truly yours,



R. D. Estes

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DOL-PWBA
PUBLIC DISCLOSURE
04 JUN 16 AM 5:04