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LINDE HYDRAULICS CORPORATION



February 3, 2000

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

RE: Alternative Method of Reporting and Disclosure

Dear Sirs:

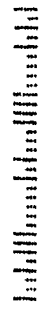
Pursuant to Department of Labor (DOL) regulation Title 29 C.F.R. – 2520.104.23 (the “Regulation”), this to advise you that Linde Hydraulics Corporation , Employer Identification Number: 34-1048595, 5089 W. Western Reserve Road, Canfield, Ohio, has in addition to plans previously similarly disclosed pursuant to the Regulation, adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its subsidiaries.

Plan	Current Participant
<i>Linde Hydraulics Corporation Non-Qualified Deferred Compensation Plan</i>	<i>Lewis P. Kasper</i>

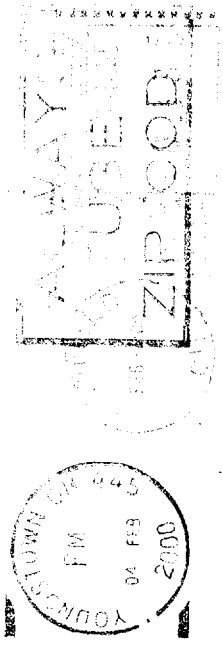
Very truly yours,

THOMAS J. PRYOR
Administration Manager

LINDE HYDRAULICS CORPORATION
5089 Western Reserve Rd.
P.O. Box 82
Canfield, Ohio 44406



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