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February 28, 2000

Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

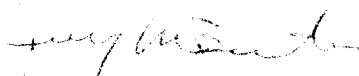
Re: Eagle Magnetic Company, Inc.

Gentlemen:

Enclosed herewith please find a Retirement Only Salary Continuation plan and a Death Benefit Only Salary Continuation plan for Eagle Magnetic Company, Inc. which are in order for filing with you.

Thank you for your prompt attention to this matter.

Yours very truly,


✓ Jerry M. Burton

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Enclosures

DEATH BENEFIT ONLY SALARY CONTINUATION
FIXED AND FLEXIBLE PREMIUM LIFE INSURANCE
ERISA MEMORANDUM STATEMENT

DATE: February 25, 2000

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: Eagle Magnetic Company, Inc.
35-1179163
P.O. Box 24283
Indianapolis, IN 46224-0283

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

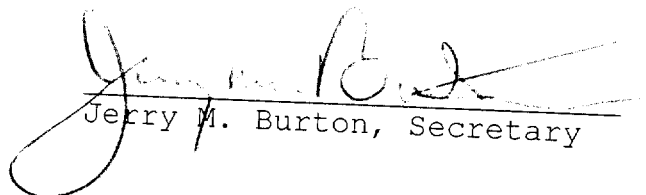
Employer currently maintains one non-qualified Death Benefit Only Plan for Executives who are members of a "select group of management" or who are highly compensated. It also maintains a deferred compensation plan for those who are highly compensated.

The number of participants are: 6

Plan No. 2

Plan Administrator and Title: Jerry M. Burton, Secretary

Employer: Eagle Magnetic Company, Inc.


Jerry M. Burton, Secretary

RETIREMENT ONLY SALARY CONTINUATION
FIXED AND FLEXIBLE PREMIUM LIFE INSURANCE
ERISA MEMORANDUM STATEMENT

DATE: February 28, 2000

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: Eagle Magnetic Company, Inc.
35-1179163
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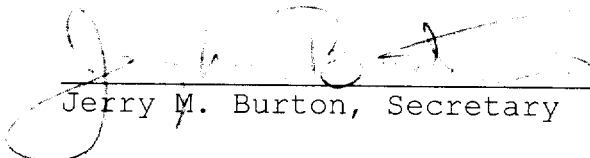
Employer currently maintains two non-qualified salary continuation plans, one for executives who are members of a "select group of management" and two for highly compensated.

The number of participants are: 7

Plan No. 3

Plan Administrator and Title: Jerry M. Burton, Secretary

Employer: Eagle Magnetic Company, Inc.


Jerry M. Burton, Secretary

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CERTIFIED

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MAIL



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