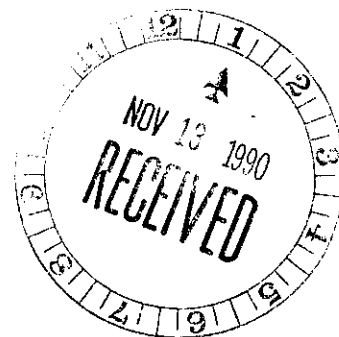


2520032065374



STATEMENT OF COMPLIANCE
UNDER
DEPARTMENT OF LABOR
REGULATION § 2520.104-23

This statement is being filed with the Department of Labor under Department of Labor Regulation § 2520.104-23 which provides an alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 (the "Act") for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, pursuant to the authority of the Secretary of Labor under section 110 of the Act.

The following is the information required to be disclosed:

1. Name and address of employer:

Aristokraft, Inc.
One Aristokraft Square
Jasper, Indiana 47546

2. Internal Revenue Service Employer
Identification Number:

13-3346717

3. Aristokraft, Inc. maintains the Aristokraft, Inc. Supplemental Retirement Plan primarily for the purpose of providing supplemental retirement benefits for a select group of management or highly compensated employees.

4. Aristokraft, Inc. maintains only one unfunded pension plan for a select group of employees which is the Aristokraft, Inc. Supplemental Retirement Plan. The Plan currently covers 17 employees.

ARISTOKRAFT, INC.

By *B. H. Miller* 10/1/90