

**UNIT DROP FORGE CO., INC.**

1903 South 62nd Street • P.O. Box 19902 • West Allis, WI 53219-0902

Telephone (414) 545-3000 • Fax (414) 545-6318 • Telex 26684

December 5, 1990

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



Dear Sir/Madam:

This letter is to advise you that Unit Drop Forge Co., Inc., 1903 South 62nd Street, West Allis, Wisconsin, 53219, Federal I.D. # 39-1316139, maintains a Stock Appreciation Rights Benefit Plan for the purpose of providing deferred compensation for a select group of management. This plan includes three employees as of December 1, 1990.

Please contact me regarding any questions or comments.

Sincerely,  
UNIT DROP FORGE CO., INC.

Mark M. Wallner  
Vice President Finance

MMW/sb

cc: J. Kriz  
M. Morris