

U.S. DEPT. OF LABOR  
P/WBA/PUBLIC DISCLOSURE  
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May 7, 2001

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

2520052092364

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104.23, whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

- |    |   |  |
|----|---|--|
| 1. | Employer's Name   | <u>Newell Machinery, Inc</u>                         |
| 2. | Employer's Address  | <u>1405 Mitchell Dr</u><br><u>Hiawatha, IA 52233</u> |
| 3. | Employer ID#  | <u>42-1283243</u>                                    |
| 4. | The above employer maintains the following plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. |  |

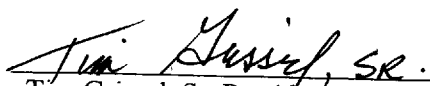
<u>Plan Name</u>	<u># of Employees Participating</u>
Agreement of Deferred Compensation For Joseph P. Grissel Sr.	1

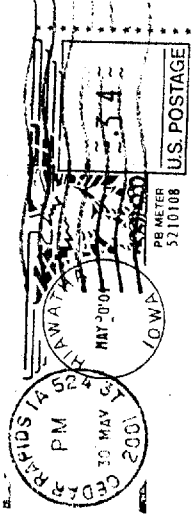
5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully yours,

NEWELL MACHINERY CO., INC

  
Tim Grissel, Sr. President



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