

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, Suite N-1513
Washington, DC 20210

2520052093182

Dear Sir or Madam:

The following information is provided pursuant to Department of Labor Regulation Section 2520.104-23, whereby certain unfunded or insured pension plans may satisfy their filing requirements under an alternative method authorized in accordance with Section 110 of the Employee Retirement Income Security Act of 1974.

Name of Employer: Westphal & Company, Inc.
Employer Identification Number: 39-0857582
Address: P.O. Box 1977
Janesville, WI 53547-1977
Names of Plans: Performance – Based Deferred Compensation Plan

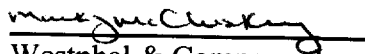
Number of Employees Participating: 2

The above employer maintains the above-named plans primarily for the purpose of providing nonqualified deferred compensation for a select group of management or highly compensated employees.

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 submitted,


Westphal & Company, Inc.
Plan Administrator

