

APR 24, 1998

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Reporting under Section 2520.104-23 of the Department of Labor Regulations

Dear Sir/Madam:

Pursuant to Section 110 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Section 2520.104-23 of the Department of Labor Regulations, Industrial Fabrics Association International hereby provides the information required to comply with the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded plans maintained by an employer for a select group of management or highly compensated employees. As required under Section 2520.104-23(b)(1) of the Regulations, this statement provides a list of the plans maintained by Industrial Fabrics Association International and the number of employees in each plan.

1. The name and address of the employer is as follows:

Industrial Fabrics Association International
1801 County Road B W
Roseville, MN 55113-4061

2. The Employer Identification Number assigned by the Internal Revenue Service for the employer is the following:

41-0434680

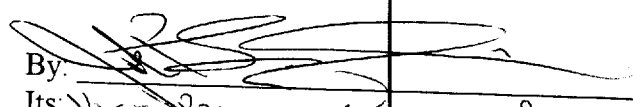
IFA INDUSTRIAL FABRICS ASSOCIATION INTERNATIONAL

3. Industrial Fabrics Association International maintains a deferred compensation agreement with an employee which may be considered to be an employee pension benefit plan. If it is such a plan, Industrial Fabrics Association International declares that it is a plan which is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of plans and agreements and the number of employees participating in such plans and agreements is as follows:

| Plans | Number of Participants |
|--|------------------------|
| | |
| 1. Deferred Compensation Agreement with <u>FRANK MCGINTY</u> | 1 |

Respectfully submitted,

INDUSTRIAL FABRICS ASSOCIATION
INTERNATIONAL

By: 
Its: VICE PRESIDENT, FINANCE & ADMINISTRATION

QUINNT 545242.1

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ASSOCIATION INTERNATIONAL
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