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LAW OFFICES

EDGARTON, ST. PETER, PETAK, MASSEY & BULLON

10 FOREST AVENUE

P.O. BOX 1276

FONDDULAC, WISCONSIN 54936-1276

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RONALD L. PETAK
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PAUL W. ROSENFELDT

ALLAN L. EDGARTON (1908-1994)
THOMAS L. MASSEY (1935-1995)
GEORGE M. ST. PETER, OF COUNSEL
NEIL HOBBS, OF COUNSEL

March 3, 1998

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N5644
U. S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: Employer - J. F. Ahern Co.

To meet your filing requirements enclosed please find Reporting and Disclosure Statement for Pension Plans for Certain Selected Employees for the above referenced Company.

Very truly yours,

EDGARTON, ST. PETER, PETAK,
MASSEY & BULLON

By


A. D. EDGARTON

ADE/lak
Enclosure

cc: Mr. Michael H. Krueger, J. F. Ahern Co.
cc: Mr. David Klumpyan, CPA, Grant Thornton
cc: Richard E. Schumaker, Northwestern Mutual Life

3/3/98 11:15 AM

REPORTING AND DISCLOSURE STATEMENT FOR
PENSION PLANS FOR CERTAIN SELECTED EMPLOYEES

To the Secretary of Labor:

In compliance with the requirements of the alternative method of report and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer:

J. F. Ahern Co.
855 Morris Street
P. O. Box 1316
Fond du Lac, WI 54936-1316

Employer Identification Number:

39-0123200

J. F. Ahern Co. maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

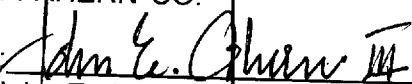
Number of Plans and
Participants in Each Plan:

One Plan covering Nine Employees

Dated: March 2, 1998

J. F. AHERN CO.

By:


John E. Ahern III, President and CEO
Plan Administrator

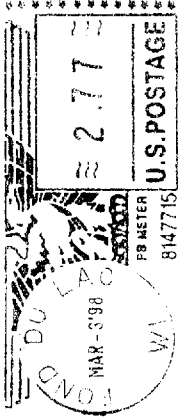
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FOND DU LAC, WISCONSIN 54936-1276

CERTIFIED

P 534 645 065

MAIL

RETURN RECEIPT REQUESTED



TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N5644
U S DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

**RETURN RECEIPT
REQUESTED**