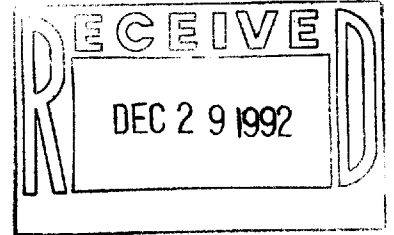


2520052093824

UNFUNDED NONQUALIFIED DEFERRED COMPENSATION PLAN
ERISA REPORTING REQUIREMENTS LETTER

December 21, 1992

CERTIFIED MAIL
RETURN RECEIPT REQUESTED



United States Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, DC 20013-5212

Re: "Grace Period" Reporting for Top Hat Plans

Dear Sir or Madam:

This letter is being filed pursuant to ERISA Regulations Sections 2520.104-23(b) and (c) which require employers who maintain a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees to provide certain information with the Secretary of Labor, and pursuant to the notices issued by the Department of Labor dated April 20, 1992 and July 20, 1992 concerning the grace period provided to administrators of Top Hat plans.

Employer: Polyfab Corp.
2715 North 15th Street
Sheboygan, Wisconsin 53081

Employer Identification Number: 39-1151695

Declaration: Polyfab Corp. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. Plan documents, if any, will be provided to the Secretary of Labor upon request.

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Number of Plans: 2
Number of Employees in Plan: 1 in each plan.

POLYFAB CORP.

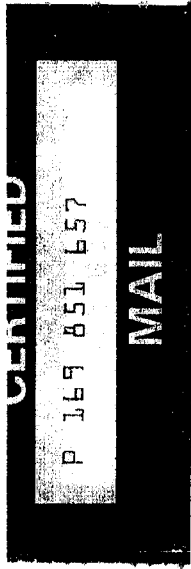
DNC
JAN 23 1993

By: Carol A. Janssen
Carol A. Janssen, Treasurer

DRC
JAN 23 1993

27,884

O'NEIL, CANNON & HOLLMAN, S.C.
ATTORNEYS AT LAW
111 EAST WISCONSIN AVENUE
MILWAUKEE, WISCONSIN 53202-4803



**RETURN RECEIPT
REQUESTED**

U.S. Department of Labor
Pension and Welfare Benefits Adm.
P.O. Box 75212
Washington, D.C. 20013-5212

