



IMAGINEERING ENTERPRISES, INC.

2520052094510

September 5, 2001

U.S. DEPT. OF LABOR
E.O. 12812
01 SEP 24 AM 11:00

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

Re: Imagineering Enterprises, Inc.
Waldron Deferred Compensation Agreement

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. Sec. 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan or plans (as identified in item [2] below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in each plan as of the date of this letter. Said plan was executed on May 1, 2001.

Item (1): Name - Imagineering Enterprises, Inc.
Address: 1302 West Sample, South Bend, IN 46619
TIN - 38-1655157

Item (2): Imagineering Enterprises, Inc./Waldron Deferred Compensation Agreement
PIN -

Item (3):	<u>Plan No.</u>	<u>Number of Participants</u>
	7	1

Kindly acknowledge receipt of this filing by signing and returning one copy of this letter (enclosed herewith) to our corporate counsel for acknowledgment purposes. A stamped, self-addressed envelope to that firm is also enclosed for your convenience.

Sincerely,


Plan Administrator

Enclosure



1302 W. Sample Street, South Bend, IN 46619-3895
219-287-2941 • Fax 219-287-2970
Internet Address: <http://www.imagineering-inc.com>





IMAGINEERING ENTERPRISES, INC.
1302 W. Sample Street, South Bend, IN 46619-3895



TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS
ADMINISTRATION
ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210

20210+0002

