

2520053320234 -

LAW OFFICES

MOSS & BARNETT

A PROFESSIONAL ASSOCIATION

4800 NORWEST CENTER

90 SOUTH SEVENTH STREET

MINNEAPOLIS, MINNESOTA 55402-4129

TELEPHONE (612) 347-0300

FACSIMILE (612) 339-6686

WRITER'S DIRECT DIAL NUMBER

(612) 347-0272

WRITER'S E-MAIL ADDRESS

HughesT@moss-barnett.com

September 29, 1999

HERMAN J. RATELLE
 PAUL VAN VALKENBURG
 THOMAS A. KELLER III
 W. SCOTT HERZOG
 JAMES E. O'BRIEN
 PAUL G. NEIMANN
 EDWARD L. WINER
 WILLIAM N. KOSTER
 WILLIAM A. HAUG
 CHARLES A. PARSONS, JR.
 RICHARD J. JOHNSON
 ROBERT J. LUKES
 JAMES A. RUBENSTEIN
 THOMAS R. SHERAN
 J. MICHAEL HIRSCH
 EDWARD J. BLOMME

JEFFREY L. WATSON
 THOMAS J. SHROYER
 DAVID P. JENDRZEJEK
 CURTIS D. SMITH
 DAVE F. SENGER
 MITCHELL H. COX
 MICHAEL J. BRADLEY
 PETER A. KOLLER
 RICHARD J. KELBER
 KEVIN M. BUSCH
 SUSAN C. RHODE
 THOMAS M. HUGHES
 NICK HAY
 THOMAS A. JUDD
 DRANNE M. GRECO
 CASS S. WEIL

JANNA R. SEVERANCE
 M. CECILIA RAY
 JOSEPH R. KLEIN
 NANCY M. KISIKS
 BARRY LAZARUS
 RONALD A. EISENBERG
 PAUL B. ZISLA
 BRIAN T. GROGAN
 J. MICHAEL COLLOTON
 ERIC J. OLSEN
 VINCENT J. FAHNLANDER
 JAN M. WAGNER
 PHILIP J. YOUNG
 MICHAEL R. NIXT
 LIISA M. VOELKER
 MICHELLE R. LODYGA

MATHEW M. MEYER
 PAUL J. YECOUT
 KELLY M. McSWENEY
 ANN K. PHILLIPS
 JERRIE M. HAYES
 TIMOTHY L. GUSTIN
 DENNIS R. WEIRENS

RETIRED
 VERNE W. MOSS
 JAMES H. HENNESSY
 STANLEY R. STASEL
 PATRICK F. FLAHERTY
 WAYNE A. HERGOTT
 MICHAEL L. FLANAGAN

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Dear Sir or Madam:

Pursuant to Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, the undersigned representative for employer provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:

Production Engineering Corporation
 3515 Marshall Street N.E.
 Minneapolis, MN 55418

2. Employer Identification Number:

41-0797406

3. Production Engineering Corporation maintains a plan primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

990927-6 PM 12:20
 MOSS & BARNETT
 ATTORNEYS AT LAW




MOSS & BARNETT
A PROFESSIONAL ASSOCIATION

September 29, 1999
Page 2

4. Number of such Plans and number of Participants in the Plans:

<u>Plan</u>	<u>Number of Participants</u>
1	1

MOSS & BARNETT, A PROFESSIONAL
ASSOCIATION, representative for employer
Production Engineering Corporation

By 
Thomas M. Hughes

TMH/rmw

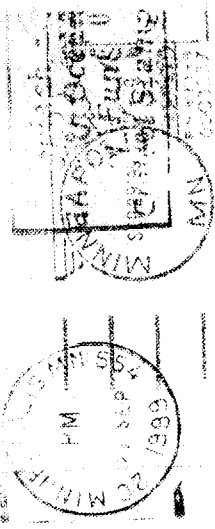
cc: Mr. Michael Albers - Personal & Confidential
Mr. Thomas Babcock - Personal & Confidential
285246/1

CERTIFIED

Z 193 222 242

MAIL

LAW OFFICES
MOSS & BARNETT
A PROFESSIONAL ASSOCIATION
4800 NORWEST CENTER • 90 SOUTH SEVENTH STREET
MINNEAPOLIS, MINNESOTA 55402-4129



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

