

Precision Engineering Inc. 1231 South Director Street, Seattle, WA 98108 / (206) 763-0320

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VIA CERTIFIED MAIL

December 9, 1999

Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, DC 20216

Re: Precision Engineering, Inc., Non-Qualified
Deferred Compensation Arrangement

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part I, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in DOL Reg. §520.104-23, the following information is provided by the undersigned:

1. The name of the employer is:

Precision Engineering, Inc., Non-Qualified Deferred Compensation Arrangement
2. The mailing address of the employer is:

1231 S. Director Street, Seattle, WA 98108
3. The employer's federal employer identification number (EIN) is: 91-0550472.
4. The employer has adopted an agreement covering a select group of managerial and highly compensated employees, presently consisting of one (1) employee. The employer maintains the agreement primarily for the purpose of providing deferred compensation to management and other highly compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

PRECISION ENGINEERING, INC.

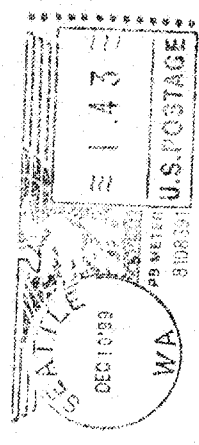
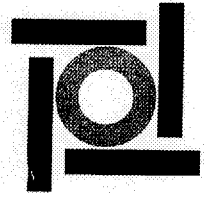
By: 
JIM OKEL, President

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CERTIFIED

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MAIL



OFFICE OF EMPLOYEE BENEFITS SECURITY
LABOR-MANAGEMENT SERVICES ADMINISTRATION
U.S. DEPARTMENT OF LABOR
WASHINGTON DC 20216

