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

U.S. DEPT. OF LABOR
FWBA/PUBLIC DISCLOSURE
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Date: February, 2001

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

1. Employer's Name: Eldon C. Stutzman, Inc
2. Employer's Address: Box 250, Hills, IA 52235
3. Employer IDN: 42-0988393
4. The above employer maintains the following plan or plans primarily for the purpose or providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u># Of Employees Participating</u>
<u>Eldon C. Stutzman, Inc Deferred Compensation Agreements</u>	<u>3</u>

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully yours,

x 

:bmc

Ref. TOPHAT93.frm



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