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January 21, 1991

2520032065763

Top Hat Plan Exemption Pension and Welfare Benefits Administration

Room N - 5644

U.S. Department of Labor
200 Constitution Ave., N.W.
Washington, D.C. 20210

Gentlemen:

On behalf of IKA-Works, Inc., I am sending this notice pursuant to ERISA Reg. §2520.104-23. On December 20, 1990, IKA-Works, Inc. adopted a nonqualified plan primarily for the purpose of providing deferred compensation for its Executive Vice-President and Chief Executive Officer. Pursuant to Reg. §2520.104-23(b)(1), the following information is provided:

(1) Name and Address of Employer:

IKA-Works, Inc.
11895 Kemper Springs Drive
Cincinnati, Ohio 45240

(2) Employer Identification Number of Employer:

#31-1146959

(3) Number of Plans: 1

(4) Number of Employees Covered by Plan: 1

Top Hat Plan Exemption
January 21, 1991
Page 2

If you need any further information, please contact the undersigned.

Very truly yours,

A handwritten signature in cursive script that reads "Henry Alexander".

Henry G. Alexander

HGA/lav