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December 6, 2000

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W. E. DUNN, 1861-1925
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WRITER'S DIRECT DIAL NUMBER

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REGISTERED MAIL
RETURN RECEIPT REQUESTED

OUR FILE NUMBER

L 71394-00001

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

Re: *Pella Corporation Top Hat Plan Filing*

Dear Sir/Madam:

On behalf of Pella Corporation (EIN 42-0497670), with principal place of business at 102 Main Street, Pella, Iowa 50219, and in perfection of its obligation under Department of Labor Regulation Section 2520.104-23, we do hereby file a statement advising of the adoption, effective December 1, 2000, of four new deferred compensation plans each of which is an unfunded plan of deferred compensation maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Those plans are: (i) the Long Term Incentive Plan with 11 participants, (ii) the Long Term Incentive Plan Deferred Compensation Plan with 11 participants, (iii) the Key Management Supplemental Retirement Deferred Compensation Plan with 43 participants, and (iv) the Executive Supplemental Retirement Deferred Compensation Plan with 17 participants.

Pella Corporation maintains four other deferred compensation plans: the Deferred Income Plan, the Capital Accumulation Plan, the Key Management Deferred Compensation Plan and the Key Executive Deferred Compensation Plan. Each of those plans has been frozen with no new contributions or deferrals being made although unpaid accounts continue to share in investment experience.

GIBSON, DUNN & CRUTCHER LLP

Pension and Welfare Benefits Administration
December 6, 2000
Page 2

Please acknowledge receipt of this letter by endorsing the enclosed copy and returning it to the undersigned in the self-addressed, stamped envelope provided.

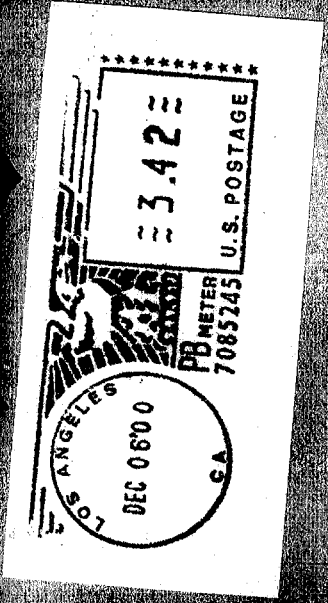
Very truly yours,

A handwritten signature in black ink, appearing to read "David West", written in a cursive style.

David West

DW/bad
Enclosure
cc: Mr. Myron Linn

10445955_1.DOC



FIRST CLASS MAIL

FROM
GIBSON, DUNN & CRUTCHER LLP
333 South Grand Avenue
Los Angeles, California 90071

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

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