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Great Plains Manufacturing, Inc.
PO Box 5060
Salina, KS 67402-5060

CERTIFIED MAIL

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

Dear Sir:

48-0837521
48-0837521

The above Employer has adopted the Great Plains Manufacturing, Inc.'s Performance Share Plan with one participant, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

This letter is provided in order to comply with Labor Reg. 2520.104-23.

Yours truly,



Roy Applequist
Chairman of the Board

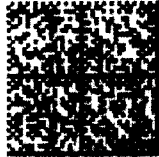
Great Plains
Manufacturing Incorporated

P.O. Box 5060
Salina, KS, USA 67402-5060

CERTIFIED MAIL™



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Room N-5644
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Washington, D.C. 20210