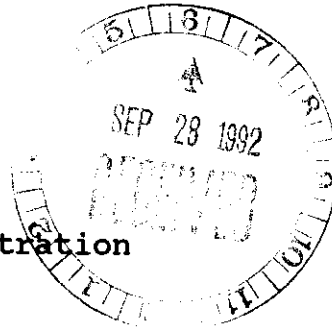


2520190030617

Charles Poch, Inc.
Rte 1
St. Cloud, Wisconsin 53079

September 11, 1992

Ms. Lynn Martin
Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212



Dear Ms. Martin:

The following statement is submitted pursuant to DOL Reg. Sec. 2520.104-23.

Charles Poch, Inc., EIN 39-1128081, located at Rte 1, St. Cloud, WI 53079 maintains one plan primarily for the purpose of providing deferred compensation for one current management employee.

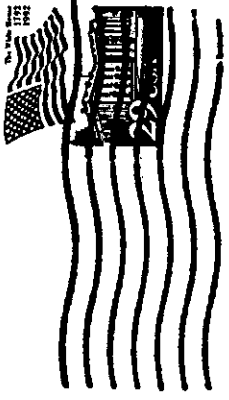
In accordance with the Department of Labor's July 24, 1992 note in the Federal Register, enclosed is our check made payable to the U.S. Department of Labor in the amount of \$1,000.

Sincerely,

X Charles Poch Pres.

4244

CHARLES POCH, INC.
W423 STATE RD. 67
ST. CLOUD, WI 53079



MS LYNN MARTIN
SECRETARY OF LABOR
TOP HAT PLAN EXEMPTION
PENSION & WELFARE BENEFITS ADMINISTRATION
PO BOX 75212
WASHINGTON DC 20013-5212

