

EBSA/PUBLIC DISCLOSURE
2011 APR 27 PM 1:50

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: Registration Statement (Labor Reg. §2520.104-23)

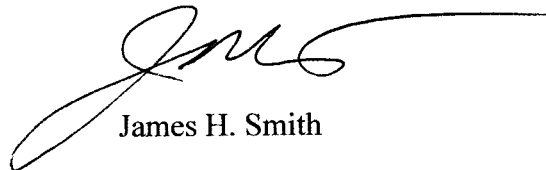
To Whom It May Concern:

In accordance with Labor Reg. §2520.104-23, the undersigned, as the administrator of two top hat plans, provides within 120 days after the applicable plans became subject to the reporting and disclosure requirements of ERISA, the following information to the Department of Labor:

1. Employer's Name: Communications Engineering Company.
2. Employer's Employer Identification Number is: 42-0644207.
3. Employer's Address: 405 Boyson Road, Hiawatha, Iowa 52233.
4. Employer maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of such plans maintained by Employer: Two.
6. The number of employees participating in the first plan is one and the number of employees participating in the second plan is 5.

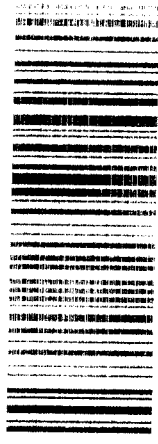
The administrator shall provide copies of the plan documents to the Department of Labor upon the Department of Labor's request.

Sincerely,



James H. Smith

Simmons Perrine Moyer, P.C.
115 3rd St. SE, Suite 1200
Cedar Rapids, IA 52401



7008 1830 0004 9919 9220

Top Hat Plan Exemption
Pension and Welfare Resources Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue,
Washington, DC 20210

Submission