

BELOIT PRECISION DIE COMPANY, INC.

2180 Kennedy Drive
Beloit, Wisconsin 53511

Telephone 608-362-9085
Fax 608-362-6207

2520032031548

December 21, 1995

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

Dear Mr. Secretary:

This corporation entered into an employee benefit plan on October 5, 1995 which is primarily established and maintained for the purpose of providing a deferred compensation and salary continuation to select group of highly compensated employees.

One employee participates in this plan.

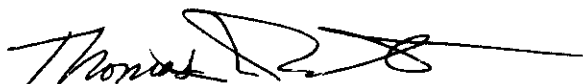
The pertinent employer data is as follows:

Name of Corporation: Beloit Precision Die Co., Inc.
Address 2180 Kennedy Drive
Beloit, WI 53511
Telephone: (608) 362-9085

Employer Identification Number: 39-1762657

This statement is filed under authority of DOL Regulation 2520.104-23

(Signed)


Thomas R. Roth (President)