



March 21, 1997

Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, D.C. 20210

Dear Sir:

The undersigned PASCO, Inc. ("PASCO") does hereby make the following statement to the Secretary of Labor.

1. PASCO is an administrator of a pension plan described in DOL Reg. Section 2520.104-23(d).
2. The address for PASCO is 1140 Terex Road, Hudson, Ohio 44236.
3. The federal employer identification number for PASCO is: 34-1522041.
4. PASCO maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated persons.
5. PASCO maintains three plans of the type referred to in Item 4 of this letter and the number of persons who participate in such a plan is six.

This statement is filed pursuant to the requirements of DOL Reg. Section 2520.104-23.

Sincerely,

PASCO, INC.

By: 

Howard Essner

Senior Vice President & General Counsel

HSE