

The Rudolph/Libbe Companies Inc.
6494 Latcha Road
Walbridge, Ohio 43465-9738
Telefax 419 837 9373
419/241-5000

Rudolph/Libbe Inc.
GEM Industrial Inc.
Vista Development Inc.

TOP

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February 10, 1997

Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

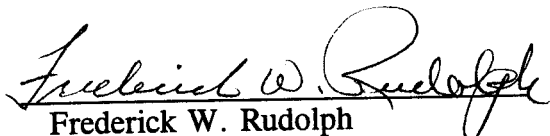
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Gentlemen:

In order to comply with the alternative reporting and disclosure method under ERISA, Part I, Title I, for an unfunded or insured pension plan for a select group of management or highly compensated employees pursuant to 29 CFR §2520.104-23, the following information is provided by the undersigned:

1. The name of the employer is Rudolph/Libbe Companies, Inc.
2. The mailing address of the employer is 6494 Latcha Road, Walbridge, Ohio 43465.
3. The employer's federal identification number (EIN) is 34-1520402.
4. The employer currently maintains three (3) agreements establishing post-retirement salary continuation benefits for a management and highly compensated employee of employer.
5. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

RUDOLPH/LIBBE COMPANIES, INC.

By: 
Frederick W. Rudolph

Its: Board Chairman