



**Outdoor
Power
Equipment
Institute, Inc.**

341 South Patrick Street, Old Town Alexandria, Virginia 22314 • (703) 549-7600 • Fax (703) 549-7604

March 17, 1997

Top Hat Exemption
Pension and Welfare Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20010

2520190031615

re: Outdoor Power Equipment Institute, Inc. Basic Deferred Compensation Plan

To Whom It May Concern:

As prescribed by Labor Regulation Section 520.104-23, we are writing to advise you that:

Outdoor Power Equipment Institute, Inc.
341 South Patrick Street
Alexandria, VA 22314

Federal ID#52-0977552

has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. We maintain two such plans that cover three employees at present.

Please let me know if you would like a copy of our plan document or any other information.

Sincerely,

Dennis C. Dix
President and Chief Executive Officer

5/17/97 11:51:15
Dennis C. Dix