

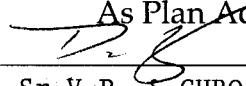
REGAL WARE, INC.**REPORTING AND DISCLOSURE COMPLIANCE STATEMENT**

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the Regulations thereunder, found in Section 2520.104-23, Regal Ware, Inc. ("Regal Ware") is filing this Reporting and Disclosure Compliance Statement and in connection herewith, provides the following information:

EMPLOYER:	Regal Ware, Inc.
ADDRESS:	1675 Reigle Drive Kewaskum, WI
EMPLOYER IDENTIFICATION NO.	71-0678746
PLAN NAMES:	Nonqualified Deferred Compensation Plan
NUMBER OF PLANS:	1
NUMBER OF EMPLOYEES PARTICIPATING IN EACH PLAN:	5

Regal Ware, Inc. maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

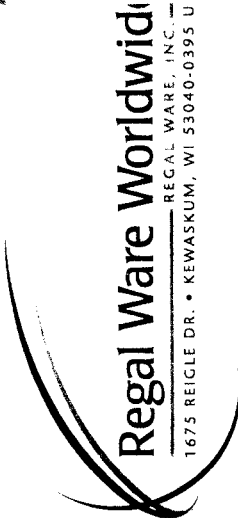
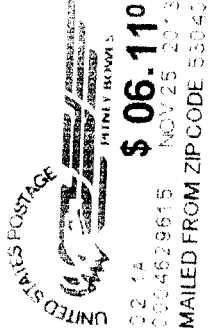
Regal Ware, Inc. will provide the Plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

Regal Ware, Inc.,
As Plan Administrator
By: 
Title: Sr. V.P. & CHRO

CERTIFIED MAILTM



7006 2760 0004 2032 1039



Regal Ware Worldwide
REGAL WARE, INC.
1675 REICLE DR. • KEWASKUM, WI 53040-0395 U

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Dept. of Labor
200 Constitution Avenue NW
Washington, DC 20210

*Return Receipt
Requested*

INTEGRITY • DEDICATION • PERFORMANCE • PRIDE

