

February 26, 2014

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: Top Hat Filing

Dear Sir/Madam:

On behalf of our client Amerequip Corporation, the following information is provided in compliance with the requirements for the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23:

Name and Address of Employer: Amerequip Corporation
1015 Calumet Ave.
Kiel, WI 53042

Employer Identification Number: 36-3271934

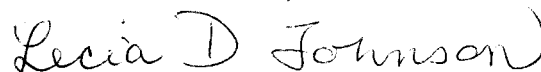
Number of Unfunded Deferred Compensation Plans
Maintained by Employer Covered by this Statement: 1

Number of Employees Initially in Plan: 2

Amerequip Corporation maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of the plan will be provided to the Secretary of Labor upon request.

Very truly yours,

GODFREY & KAHN, S.C.



Lecia D. Johnson

LDJ:llk

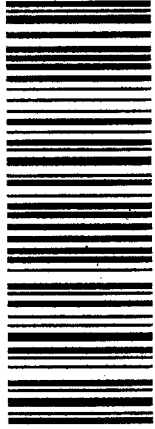
cc: Laura Meronk (via e-mail)
Gary Brochtrup (via e-mail)

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THF #8

GODFREY & KAHN S.C.

780 NORTH WATER STREET
MILWAUKEE, WISCONSIN 53202-3590

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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
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