

Menke & Associates, Inc.
Corporate Financial Consultants

Mendham, New Jersey

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July 31, 1992

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

Re: Supplemental Executive Retirement Plan

Gentlemen:

Pursuant to Department of Labor Regulation §2520.104-23, this statement is filed in compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. J. Roger Miller & Associates, Inc. maintains a deferred compensation plan for a select group of management or highly compensated employees. The following information is provided in accordance with DOL Reg. §2520.104-23(b)(1):

- (1) J. Roger Miller & Associates, Inc.
5308 South 12th Street
Sheboygan, WI 53081
- (2) Employer identification number: 39-0986804.
- (3) It is hereby declared that J. Roger Miller & Associates, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- (4) One plan is maintained for all covered employees.
- (5) The number of Participants in this Plan is three.

We are filing this information on behalf of the company and the administrator of the plan.



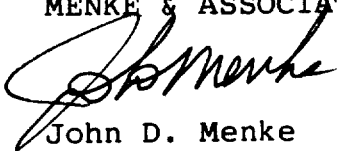
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If you have any questions, please don't hesitate to contact me directly.

Sincerely,

MENKE & ASSOCIATES, INC.



John D. Menke
President

JDM:lh:0657serpdo

cc: Mr. J. Roger Miller

