



Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

- A. Name and Address of Employer:
Kapco, Inc.
1000 Badger Circle
Greenfield, WI 53024
- B. Employer Identification Number: 39-1176457
- C. Kapco, Inc. maintains the following plans for a select group of management or highly compensated employees:
1. Kapco, Inc. Nonqualified Defined Contribution Plan
Number of Participants: 14
 2. Kapco, Inc. Nonqualified Deferred Compensation Plan
Number of Participants: 14

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

Kapco, Inc.

By: 

Title: President



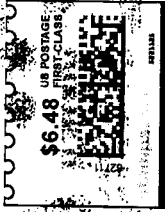
Corporate & Endowment
SOLUTIONS Inc.
 4341 Acer Grove Rd., C300 • Springfield, IL 62711

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