LAW OFFICES

NEAL GERBER & EISENBERG

TWO NORTH LA SALLE STREET
CHICAGO, ILLINOIS 60602
(312) 269-8000

SANDHYA C. BUDINGER
(312) 269-8004

FACSIMILE
(312) 269-1747

April 10, 1997

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

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Dear Sir or Madam:

On behalf of Colson Caster Corporation, we are filing the following statements in compliance with Regulation Sec. 2520.104-23:

1. Colson Caster Corporation (the "Company"), 3700 Airport Road, Jonesboro, Arkansas, 72401, EIN: 36-3041763, maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

2. The benefits of such plan are paid as needed solely from the general assets of the Company.

3. There is one plan covering one employee.

If you have any questions, please contact me or Robin Struve at 312/269-8000.

Sincerely,

Sandhya C. Budinger

SCB/sph

cc: James G. Denor