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April 16, 1997

CERTIFIED MAIL / RETURN RECEIPT REQUESTED

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

RE: T.R. Arnold & Associates, Inc.
700 E. Beardsley Avenue
Elkhart, Indiana 46514
E.I.N.: 35-1165422

Ladies and Gentlemen:

The enclosed statement constitutes a request to the Department that the above-named employer be permitted to use the alternative method of compliance with respect to its unfunded, nonqualified plan of deferred compensation for a select management employee.

Please review and file this statement in accordance with Department of Labor Regulation Section 2520.104-23. If you have any questions please contact the undersigned.

Sincerely,



Stephen D. Smith

SDS:crg

Enclosure

cc: Thomas R. Arnold, President
SS-110013-1

2520032030147

**STATEMENT TO REQUEST ALTERNATIVE METHOD
OF FILING FOR MAKE UP BENEFIT PLAN**

1. Employer: T.R. Arnold & Associates, Inc.
2. Address: 700 E. Beardsley Avenue
 Elkhart, Indiana 46514
3. Employer Identification Number: 35-1165422

DECLARATION

T.R. Arnold & Associates, Inc. ("Company") declares:

That it maintains a non-qualified, unfunded make up benefit plan, in the form of a "top-hat" plan, for a select group of management or highly compensated employees.

That only one such plan is maintained by the Company, and

That there is presently one executive eligible to participate under the plan.