

STATEMENT FILED PURSUANT TO  
§ 2520.104-23

January 1, 1997

CERTIFIED MAIL

Secretary of Labor  
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

Pursuant to Department of Labor Regulation § 2520.104-23,  
this statement is filed with the Secretary of Labor on behalf of  
J.W. Mattek & Sons, Inc.

1. Name and address of employer:

J.W. Mattek & Sons, Inc.  
N5798 Star Neva Road  
Deerbrook, WI 54424

2. IRS Employer Identification Number:

39-0943259

3. Declaration:

J.W. Mattek & Sons, Inc. adopted a Supplemental Retirement Benefit Plan on January 1, 1997, primarily for the purpose of providing deferred compensation for a member of a select group of management or highly compensated employees. One employee participates in the plan.

This statement is furnished for the purpose of satisfying the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, afforded under the Department of Labor Regulation cited above.

J.W. MATTEK & SONS, INC.

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By:

  
John J. Mattek, President