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April 6, 2003

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CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

RE: Alternative Reporting and Disclosure Statement

Dear Sir/Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer:

Name and Address of Employer: DOWCO, Inc., 4230 Clipper Drive, Manitowoc, WI 54220, Tel.: (800) 558-7755, Fax: (920) 682-5891.

Employer Identification Number: 39-1211913

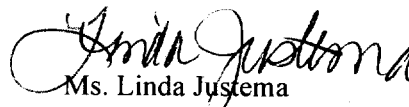
Number of Unfunded Deferred Compensation Plans Maintained by Employer Covered by Statement: One (1)

Number of Employees Initially in Plan: Four (4)

DOWCO maintains the plan primarily for the purpose of providing deferred compensation for a select group of key and/or highly compensated employees. A copy of the plan will be provided to the Secretary of Labor upon request.

Very truly yours,

DOWCO, Inc.


Ms. Linda Justema
Chief Financial Officer

4230 Clipper Drive

Manitowoc, WI

54220 USA

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Ph (920) 682-7796

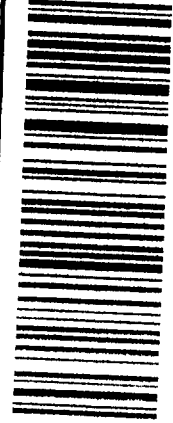
Fax (920) 682-1889

Sales Fax (920) 682-5891

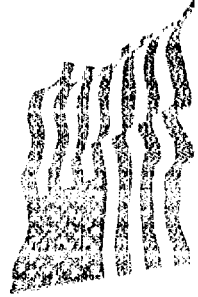
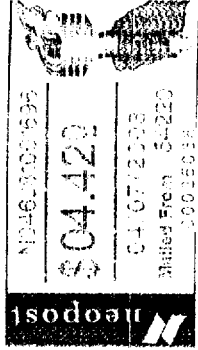
CERTIFIED MAIL

#DOWCO
UNIT

4230 Clipper Drive
Manitowoc, WI
54220 USA



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