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U.S. DEPT. OF LABOR
EMPLOYER PUBLIC DISCLOSURE
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POHL OIL COMPANY

P. O. Box 296
Westphalia, Michigan 48894
(989) 587-3292

March 8, 2002

Office of Employee Benefits Security
Labor Management Service Administration
U. S. Department of Labor
Washington, D.C. 20216

Re: Notice of Plan of Deferred Compensation

Dear Sir or Madam:

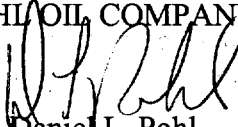
Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned employer hereby files the following information with respect to its plan of deferred compensation:

1. Name and Address of Employer:

Pohl Oil Company
P. O. Box 296
Westphalia, Michigan 48894
2. Federal Employer Identification No. (EIN): 38-2048165
3. The employer maintains one plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.
4. Two employees are covered by such plan.

Very truly yours,

POHL OIL COMPANY


Daniel L. Pohl
President



KNAGGS, HARTER, BRAKE & SCHNEIDER, PC

1375 S WASHINGTON AVE
STE 300
LANSING MI 48910

CERTIFIED MAIL



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LABOR MANAGEMENT SERVICE ADMINISTRATION
U S DEPT OF LABOR
WASHINGTON DC 20216
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