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MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

Attorneys and Counselors

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GRAND RAPIDS, MICHIGAN 49501-0306
616.831.1700

www.millerjohnson.com

April 8, 2002

Certified Mail - Return Receipt Requested

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

Re: Miller-Davis Company Benefit Restoration Plan

Dear Sir or Madam:

We are writing on behalf of our client, Miller-Davis Company. Our client recently established an additional unfunded pension plan for a select group of management or other highly compensated employees (a "top hat" plan). The new plan was effective as of March 1, 2002.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:

Miller-Davis Company
1029 Portage Street
P.O. Box 2888
Kalamazoo, MI 49003

2. Employer's EIN: 38-0836830

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3. Miller-Davis Company maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.

4. The name of the new plan is the Miller-Davis Company Benefit Restoration Plan. The plan currently has three participants.

5. A copy of the plan document will be provided upon request.

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

By


James C. Bruinsma

JCB/jv

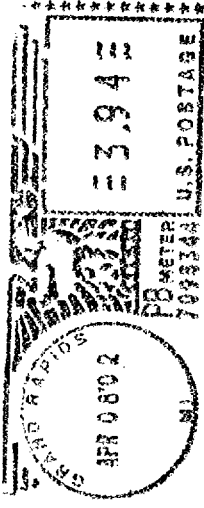
cc: Thomas Georgoff

CERTIFIED MAIL

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SNELL & CUMMISKEY, PLC.**
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TOP HAT PLAN EXEMPTION
PENSION & WELFARE BENEFIT ADMINISTRATION
ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210

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