



HANSEN|BALK
STEEL TREATING COMPANY

2520032543232

April 19, 1993

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



Ladies and Gentlemen:


This statement is filed pursuant to Department of Labor Reg. §2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 (ERISA) for the Donald Guppy Deferred Compensation Plan.

1. The name and address of the employer and plan administrator is J. Hansen-Balk Steel Treating Co., 1230 Monroe, N.W., Grand Rapids, Michigan 49505.
2. The Employer Identification Number of J. Hansen-Balk Steel Treating Co. is 38-2006396.
3. J. Hansen-Balk Steel Treating Co. maintains the Donald Guppy Deferred Compensation Plan for the exclusive purpose of providing deferred compensation for a select group of management or highly compensated employees. There is one (1) participant in the Plan. This is the only such plan maintained by the employer.
4. Under the Donald Guppy Deferred Compensation Plan, all benefits will be paid as needed solely from the general assets of the employer.
5. J. Hansen-Balk Steel Treating Co. will provide Plan documents to the Secretary of Labor upon request as required in Section 104(a)(1) of ERISA.

Sincerely,

J. HANSEN-BALK STEEL TREATING CO.

By


James Balk II
Its President