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May 2, 2002

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

Dear Sir/Madam:

**Re: Mersino Dewatering, Inc.
Employer I.D. 38-3267850**

**Mersino Enterprises, Inc.
Employer I.D. 38-2849129**

Enclosed please find two (2) Notification Letters both dated May 1, 2002 (one for each entity named above), regarding Non-Qualified Deferred Compensation Plans established by the above-named Employers. Please file these Notifications in accordance with your normal procedures.

Thank you for your anticipated cooperation in this matter.

Very truly yours,



Julius H. Giarmarco

JHG:jd

Enclosure

cc: Robert W. Frickel, CPA
Mr. and Mrs. Rodney A. Mersino

ERISA MEMORANDUM STATEMENT

DATE: May 1, 2002

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

FROM: Employer: **MERSINO DEWATERING, INC.**, a Michigan corporation
Employer Identification Number: **38-3267850**
Address: **10162 East Coldwater Road, Davison, MI 48423**

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

The Employer currently maintains one non-qualified deferred compensation plan for an executive who is a member of a "select group of management" or who is "highly compensated".

The number of participants are: one

Plan 1: RODNEY A. MERSINO

Signed: 

Plan Administrator: RODNEY A. MERSINO, JR.

Title: Vice President

Employer: **MERSINO DEWATERING, INC.**, a Michigan corporation

ERISA MEMORANDUM STATEMENT

DATE: May 1, 2002

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


FROM: Employer: **MERSINO ENTERPRISES, INC.**, a Michigan corporation
Employer Identification Number: **38-2849129**
Address: **10162 East Coldwater Road, Davison, MI 48423**

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

The Employer currently maintains one non-qualified deferred compensation plan for an executive who is a member of a "select group of management" or who is "highly compensated".

The number of participants are: one

Plan 1: KAREN A. MERSINO

Signed: 

Plan Administrator: RODNEY A. MERSINO, JR.

Title: Vice President

Employer: **MERSINO ENTERPRISES, INC.**, a Michigan corporation



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