

**WARNER, NORCROSS & JUDD**

ATTORNEYS AT LAW

400 TERRACE PLAZA  
P.O. BOX 900  
MUSKEGON, MICHIGAN 49443-0900  
TELEPHONE (616) 727-2600  
FAX (616) 727-2699

GRAND RAPIDS OFFICE  
900 OLD KENT BUILDING  
111 LYON STREET, N.W.  
GRAND RAPIDS, MICHIGAN 49503-2489  
TELEPHONE (616) 752-2000  
FAX (616) 752-2500 & (616) 752-2501

HOLLAND OFFICE  
CURTIS CENTER  
SUITE 300  
170 COLLEGE AVENUE  
HOLLAND, MICHIGAN 49423-2920  
TELEPHONE (616) 396-9800  
FAX (616) 396-3656

RICHARD L. BOUMA  
DANIEL R. GRAVELYN  
ROBERT J. JONKER  
DEVIN S. SCHINDLER  
MICHAEL H. SCHUBERT  
VALERIE P. SIMMONS  
JAMES MOSKAL  
ROBERT J. BUCHANAN  
MARK K. HARDER  
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MARK E. BROUWER  
MARK R. LANGE  
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JEFFREY A. OTT  
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KEVIN G. DOUGHERTY  
SCOTT J. GORSLINE  
MELVIN G. MOSELEY, JR.  
JAMES J. RABAUT  
JAMES P. ENRIGHT  
TIMOTHY L. HORNER  
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R. PAUL GUERRE  
LOREN ANDRULIS  
KAREN VANDERWERFF  
SUSAN GELL MEYERS  
GORDON J. TOERING  
FRANK E. BERRODIN  
STEVEN A. PALAZZOLO  
NORBERT F. KUGELE  
ERIC D. STUBENVOLL

SHAUN M. MURPHY  
KEVIN P. McDOWELL  
MARK J. WASSINK  
RICHARD J. SUHRHEINRICH  
DAVID P. TRUMMEL  
DENNIS J. DONOHUE  
MICHAEL I. KLEAVELAND  
ELIZABETH M. TOPLIFFE  
SUSAN N. McFEE  
JULIE H. SULLIVAN  
MOLLY E. McFARLANE  
WILLIAM P. DANI  
ANDREW D. HAKKEN  
ANDREA J. BERNARD  
BRIAN S. FELTON  
LORI L. GIBSON

OF COUNSEL  
LAWSON E. BECKER  
CONRAD A. BRADSHAW  
HAROLD F. SCHUMACHER  
CHARLES C. LUNDSTROM

DAVID A. WARNER  
1883-1966  
GEORGE S. NORCROSS  
1869-1960  
SIEGEL W. JUDD  
1895-1982

THOMAS R. WINQUIST  
GEORGE L. WHITFIELD  
WALLSON G. KNACK  
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JEROME M. SMITH  
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I. JOHN SNIDER II  
JACK B. COMBS  
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JOHN H. MARTIN  
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ERNEST M. SHARPE  
VERNON P. SAPER  
HUGH H. MAKENS  
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ROBERT J. CHOVMANEC  
PETER L. GUSTAFSON  
ROGER H. OETTING  
J. A. CRAGWALL, JR.  
STEPHEN R. KRETSCHMAN  
W. MICHAEL VAN HAREN  
JON P. BACHELDER  
RICHARD A. DURELL  
MICHAEL L. ROBINSON  
EUGENE E. SMARY

DOUGLAS E. WAGNER  
ROBERT W. SIKKEL  
THOMAS H. THORNHILL  
JEFFREY D. BIRKHOLO  
TIMOTHY HILLEGONDS  
BLAKE W. KRUEGER  
JOHN G. CAMERON, JR.  
JOHN H. MCKENDRY, JR.  
PAUL T. SORENSEN  
CARL W. DUFENDACH  
STEPHEN C. WATERBURY  
RODNEY D. MARTIN  
RICHARD E. CASSARD  
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BRUCE C. YOUNG  
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F. WILLIAM MCKEE  
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PAUL R. JACKSON  
DOUGLAS A. DOZEMAN  
JOHN V. BYL  
JANET P. KNAUS  
KATHLEEN M. HANENBURG  
TRACY T. LARSEN  
SUE O. CONWAY  
STEVEN R. HEACOCK  
CAMERON S. DELONG  
JEFFREY B. POWER  
SCOTT D. HUBBARD  
STEPHEN B. GROW

July 18, 1994

REPLY TO: MUSKEGON OFFICE

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

Re: Harbor Steel and Supply Corporation  
Incentive Contribution Deferred Compensation Plan  
Our File No. PE 48164

Dear Department Official:

We wish to notify you that, in accordance with the obligations imposed by DOL Reg. 2520.104-23, the following plan has been established:

1. Employer Name and Address: Harbor Steel and Supply Corporation  
1115 East Broadway  
Post Office Box 4250  
Muskegon, Michigan 49444-4250
2. Employer Identification No: 38-2497470

AUG 10 1994  
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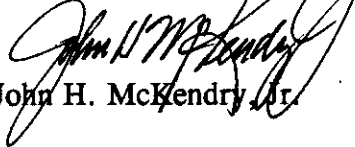
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
July 18, 1994  
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| 3. | Purpose of Plan:   | To provide deferred compensation to a select group of management employees. |
| 4. | Number of Plans:   | One   |
| 5. | Number of Participants in Plan:  | Two   |
| 6. | The Employer will provide Plan documents upon the request of the Secretary of Labor. |   |

If you should have any questions regarding the enclosed matters, we would request that you direct your inquiry to the undersigned.

Very truly yours,

  
John H. McKendry, Jr.

JHM/sbb

cc: David F. Folkert  
Kimberly L. Hammond

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AUG 10 1994  
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