

**COSHOCTON GRAIN COMPANY
475 BROWNS LANE
COSHOCTON, OH 43812**

U.S. DEPT. OF LABOR
FROM PUBLIC DISCLOSURE
02 JUN 25 PM 2:41

May 31, 2002

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

Re: Coshocton Grain Company Executive Deferred Compensation Agreement

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Coshocton Grain Company Executive Deferred Compensation Agreement (the Plan), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Coshocton Grain Company, 475 Brown Lane, Coshocton, OH 43812
2. Employer's Employer Identification Number: 31-1394038
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains two plans primarily for the purpose of providing deferred compensation. The number of employees in such Plan is as follows:
 - a. Coshocton Grain Company Executive Deferred Compensation Agreement: one employee (this plan)
 - b. Coshocton Grain Company 401(k) plan: seven employees

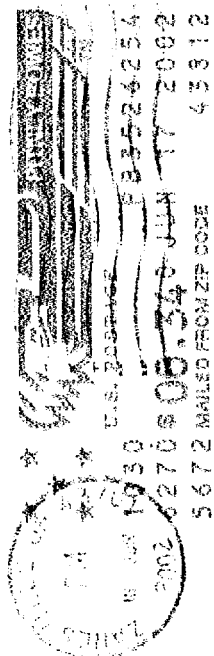
Pursuant to Regulations Section 2520.104-23(b)(2), the employer will provide plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Rhoda Sue Crown

Coshocton Grain Company
Rhoda Crown, CEO

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