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March 2, 1999

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: Nu-Wool Co., Inc.

Dear Sir or Madam:

We are writing on behalf of our client, Nu-Wool Co., Inc. Our client recently established an unfunded pension plan for a select group of management or other highly compensated employees.

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

1. Employer's name and address:

Nu-Wool Co., Inc.
2472 Port Sheldon Road
Jenison, MI 49428

2. Employer's EIN: 38-1873022 ✓

3. Nu-Wool Co., Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.

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4. The name of the new plan is the Nu-Wool Co., Inc. Deferred Compensation Agreement. The plan has one participant. The Plan was established as of December 31, 1998.

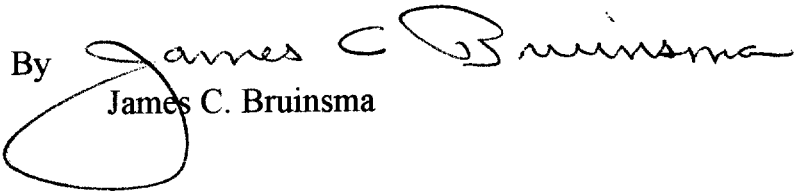
5. A copy of the plan document will be provided upon request.

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: Mark Henderson