


STATEMENT REGARDING TOP HAT PENSION PLAN

In accordance with ERISA §2520.104-23, **Carelinec Medical Equipment & Supply Company, L.L.C.**, is filing the following information.

Name and Address of Employer:	Carelinec Medical Equipment & Supply Company, L.L.C. 2835 72nd Street, SW Byron Center, MI 49315
Employer Identification Number:	38 - 3378161
Number of Plans:	2
Number of Employees Participating:	1

The above-named employer maintains this plan solely for providing deferred compensation for a select group of management or highly compensated employees.



Signature

PRESIDENT

Title

3-22-99

Date

BORRE, PETERSON, FOWLER & REENS, P.C.

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March 22, 1999

Pension and Welfare
Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, NW
Washington DC 20216

**CERTIFIED MAIL -
RETURN RECEIPT**

Re: Carelinc Medical Equipment & Supply Company, LLC

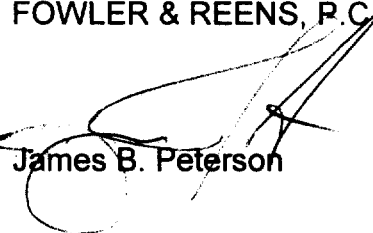
Dear Adminsitrator:

Enclosed is a *Statement Regarding Top Hat Pension Plan* for two employees of the above-captioned corporation.

If you have any questions, please call.

Cordially,

BORRE, PETERSON,
FOWLER & REENS, P.C.



James B. Peterson

JBP/slt.TOPHAT.LTR

Enclosures

cc: Michael Damstra

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