

LAW OFFICES OF  
PARMENTER O'TOOLE

A PROFESSIONAL CORPORATION  
175 WEST APPLE AVENUE

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July 6, 1993

Pension and Welfare Benefit Programs  
US Department of Labor  
Washington, DC 20216

Dear Administrator:

This notice is in compliance with the reporting and disclosure requirements for unfunded and deferred compensation pension plans for select employees.

The following is the required information for the deferred compensation plan adopted by Wirtz Electric, Inc. a Michigan corporation on March 30, 1993.

Employer: Wirtz Electric, Inc.  
1675 South Sheridan  
Muskegon, Michigan 49442

EIN: 38-2506579

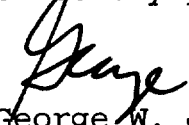
No. of Plans: One (1)

No. of Employees in Plan: One (1)

This plan is maintained primarily for providing deferred compensation for a select group of management employees with the company. Benefits are paid solely by the company.

If you require further information please contact myself or James A. Wirtz, President of Wirtz Electric, Inc.

Sincerely yours,

  
George W. Johnson  
GWJ:mmf  
cc: James Wirtz