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To: Office of Pension and Welfare Benefit Programs
Labor Management-Services Administration
U.S. Department of Labor
Washington, D.C. 20216

From: Employer: J.K. Masonry, Inc.
Employer Identification Number: 38-2712302
Address: 6719 June View Court
Rockford, MI 49341

December 27, 1991

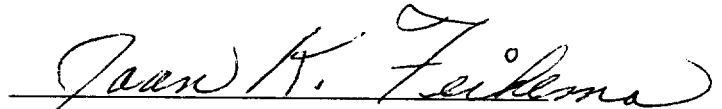
This document constitutes the statement required by 29 C.F.R. 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to select employee retirement plans maintained by the above employer.

The employer currently maintains 1 select employee retirement plan for executives who are members of a select group of management or who are highly compensated.

The number of participants in each plan is as follows:

Plan 1: 2

signed



Plan Administrator: Joan K. Feikema

Title: President of

Employer: J.K. Masonry, Inc.

JUL 7 1991