

STUPAK & BERGMAN, P.C.

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NOTIFICATION LETTER TO THE DEPARTMENT OF LABOR
FOR NONQUALIFIED DEFERRED COMPENSATION PLAN

TO: Office of Pension Welfare Benefit Programs
Labor Management Services Administration
U.S. Department of Labor
Washington, D.C.

FROM: Stupak & Bergman, P.C.
38-2594649
109 South Sixth Street
Escanaba, Michigan 49829

DATED: February 9, 1990

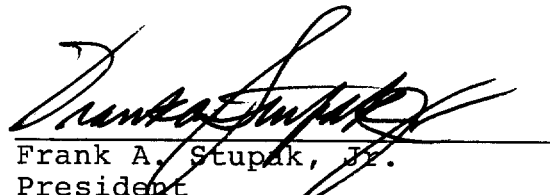
Dear Sirs:

This letter constitutes the statement required by Labor Regulation §2520.104-23 to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by Stupak & Bergman, P.C.

The employer maintains two (2) nonqualified deferred compensation plans for the following employees who are either members of a select group of management or highly compensated:

Frank A. Stupak, Jr.

John M. Bergman


Frank A. Stupak, Jr.
President
Plan Administrator