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LUMBER INSURANCE COMPANIES

Lumber Mutual • North American Lumber • Forest Products Insurance Exchange • Seaco

April 3, 1995

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

RE: NOTICE OF UNFUNDED TOP HAT PLAN

Good Morning ...

Pursuant to ERISA Regulation Section 2520.104-23, please be advised of the following:

Name of Employer: Lumber Mutual Insurance Company

Address: One Speen Street
Post Office Box 9165
Framingham, MA 01701

EIN: 04-1560700

The Employer presently maintains plans, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plans were adopted 6-29-94, effective as of 1-1-95; and 3-14-95, effective as of 9-1-95. There are presently two (2) employees covered under these plans.

The Employer will provide the Labor Department with the plan documents for this plan upon request.

Very truly yours,

Pat Algeni
PAT ALGENI, CEBS
Vice President - HRS

cc: G. Beram & Co.

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Celebrating Our 100th Anniversary 1895-1995

1 Speen Street • P.O. Box 9165 • Framingham, Massachusetts 01701-9165 • (508) 872-8111 • FAX (508) 370-9014