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2520040154302

OVERSEAS HARDWOODS COMPANY

March 5, 1996

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

Re: Selective Incentive Plan
Overseas Hardwoods Company
EIN: 63-0709276

To Whom It May Concern:

This document constitutes the statement required by 29 C.F.R. Section 2520.104-23 (a) (1) to be filed with the Secretary of Labor in respect to Selective Incentive Plans maintained by the above employer.

The employer currently maintains ONE Selective Incentive Plan for employees who are members of a select group of management or who are highly compensated.

The number of participants in the plan is: 7.

Signed:

N. Theresa Robinson
Plan Administrator

TREAS.
Title

OVERSEAS HARDWOODS CO.
Employer