

2520040154887

Biotec, Incorporated
652 E. Main Street
Zeeland, MI 49464

April 1, 1996

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, N.W., Room N-5644
Washington, D.C. 20210

Re: Biotec, Incorporated/Equity Participation Agreement

Dear Sir/Madam:

We have established an Equity Participation Agreement for one of our management employees. This letter is intended to comply with the requirements of DOL Regulations § 2520.104-23, which provides an alternate method of compliance with the reporting and disclosure requirements of ERISA for plans of this nature.

The information required by the regulation is as follows:

1. The name, address, telephone number and employer identification number of the employer are as follows:

Biotec, Incorporated
652 E. Central Avenue
Zeeland, MI 49464
(616) 772-2133
EIN 38-1888275

2. We maintain a plan or plans for the purpose of providing deferred compensation for a select group of management employees.
3. We maintain only one such plan.
4. The plan covers one employee as of the date of this letter.
5. We will provide copies of plan documents to the Secretary of Labor upon request.

Very truly yours,

BIOTEC INCORPORATED

By

Its


CEO