

2520040761144

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

Date JANUARY 24, 1994

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

- 1. Employer's Name: VETTER-PARKS LUMBER CO
- 2. Employer's Address: P O BOX 1313
CEDAR RAPIDS, IOWA 52406
- 3. Employer ID#: 42-0922130

4. The above employer maintains the following plan or plans primarily for the purpose or providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u># of Employees Participating</u>
VETTER-PARKS LUMBER CO RETIREMENT AGREEMENT DATED DECEMBER 21, 1993	ONE



5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully yours,

Frank O. Parks
Frank O. Parks, President