

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

Re: **Waanders Concrete Co.**

Dear Sir or Madam:

Following is a statement pursuant to DOL Regulation 2520.104-23:

1. Name and address of employer:

Waanders Concrete Co.
3169 Babylon Road
Allegan, Michigan 49010
2. Employer identification number:

38-2774947
3. The employer maintains one or more plans which provide deferred compensation to a select group of management or highly compensated employees.
4. The employer currently maintains one such plan covering one employee.

Very truly yours,

WAANDERS CONCRETE CO.



David B. Waanders

WARNER NORCROSS & JUDD LLP

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December 22, 1997

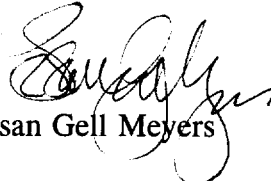
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Washington, D.C. 20210

Re: **Waanders Concrete Co.**

Dear Sir or Madam:

Enclosed for filing is a Top-Hat Plan Exemption filing in accordance with
DOL Regulation 2520.104-23.

Very truly yours,


Susan Gell Meyers

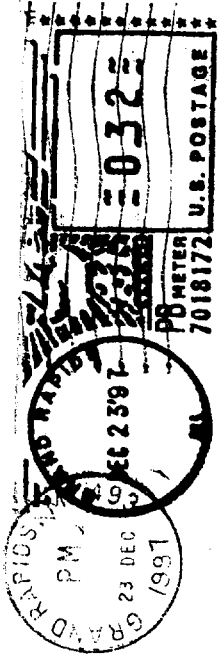
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