

DAVIS & CAMPBELL L.L.C.

401 MAIN STREET
SUITE 1600
PEORIA, ILLINOIS 61602-1241
TEL: (309) 673-1681
FAX: (309) 673-1690

U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
00 MAY 24 PM 2:04

FILE NUMBER:
30234-005

May 17, 2000

2520042390883

VIA CERTIFIED MAIL #Z 363 433 978

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: Top Hat Plan Reporting Exemption

To Whom It May Concern:

M.S. Carver Lumber Company maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Non-Qualified Deferred Compensation Agreement - Mark L. Showalter

The name, address, and employer identification number of the employer is as follows:

M.S. Carver Lumber Company
8700 N. University Avenue
Peoria, IL 61615
37-0743935

Mark L. Showalter is the only participant in the plan.

This correspondence is intended to comply with the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA as set forth in 29 C.F.R. 2520.104-23.

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May 17, 2000

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If you have any questions, please contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "William H. Campbell". The signature is written in a cursive style with a large initial "W".

William H. Campbell

700-976

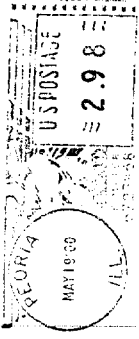
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