

FERNSTRUM

ENGINEERED
KEEL COOLING

2520042391470

R. W. FERNSTRUM & COMPANY

P.O. BOX 97 • 1716 ELEVENTH AVE. • MENOMINEE, MI 49858-0097 U.S.A.

PHONE: 906/863-5553 • FAX: 906/863-5634

EXPORT FAX: 906/863-5203

January 4, 2000

Top Hat Plan Exemption
Pension and Welfare
Benefits Administration
Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20216

Re: David J. Fernstrum Severance Plan I

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R., Section 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan or plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in each plan as of the date of this letter.

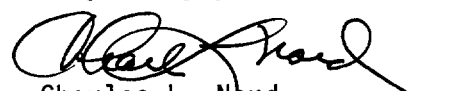
Item (1): R. W. Fernstrum & Company
1716 Eleventh Avenue
Menominee, MI 49858
EIN #38-1375152

Item (2): David J. Fernstrum Severance Plan I

Item (3): Plan Number	Number of Participants
I	1

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgement purposes. A stamped, self-addressed envelope is enclosed for your convenience.

Very truly yours,


Charles L. Nord
Plan Administrator

CLN:gke

Enclosures



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TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20216