

**ALTERNATIVE METHOD OF COMPLIANCE STATEMENT**

The K & H Concrete Cutting, Inc.  
and Kent M. Tebben  
Salary Continuation Plan

Name and Address of Plan:

The K & H Concrete Cutting, Inc.  
and Kent M. Tebben  
Salary Continuation Plan  
1254 Cutting Industrial Drive  
Moline, MI 49335

Sponsoring Employer and  
Federal Employer I.D. No.

K & H Concrete Cutting, Inc.  
#38-2421612

Number of Plans:

One

Number of Participants as  
of December 31, 1997:

One

K & H Concrete Cutting, Inc. declares that its intent is to maintain a deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees.

LAW OFFICES OF  
**MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.**

A PROFESSIONAL LIMITED LIABILITY COMPANY

1200 CAMPAU SQUARE PLAZA  
99 MONROE AVENUE, N.W.  
GRAND RAPIDS, MICHIGAN 49503

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WASHINGTON, D.C.

AFFILIATED OFFICES:  
PENSACOLA, FLORIDA  
GDANSK, POLAND  
KATOWICE, POLAND  
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SIDNEY T. MILLER (1884-1940)  
GEORGE L. CANFIELD (1866-1928)  
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FERRIS D. STONE (1882-1946)

STEPHEN L. ELKINS  
(616) 776-6338

March 10, 1998

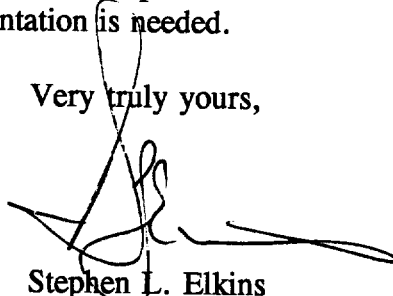
Office of Employee Benefit Security  
Labor-Management Services Administration  
U.S. Department of Labor  
Washington, DC 20216

Re: K & H Concrete Cutting, Inc. and Kent M. Tebben  
Salary Continuation Plan

Gentlemen:

Attached is an Alternative Method Of Compliance Statement for the above captioned Plan. Please advise if additional documentation is needed.

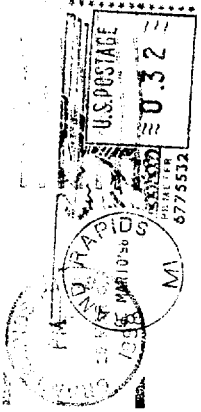
Very truly yours,

  
Stephen L. Elkins

Enclosure  
cc: Kent Tebben

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OFFICE OF EMPLOYEE BENEFIT SECURITY  
LABOR-MANAGEMENT SERVICES ADMINISTRATION  
U.S. DEPARTMENT OF LABOR  
WASHINGTON DC 20216

*PWB/A*

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