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

TO: Secretary of Labor

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, specified in Department of Labor Regulations 29 CFR §2520.104-23, the following information is provided by the undersigned employer:

Employer Identification Number: 38-1819511

The undersigned employer maintains the following unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Name of Plan: Crystal Enterprises, Inc. Incentive Compensation Plan for James D. MacInnes

Number of Participants: 1

Crystal Enterprises, Inc.
Highway M-115
Thompsonville, Michigan 49683

Date: 5/29/98

By: Juan Lantieri

Its: Treasurer

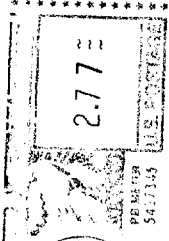


12500 Crystal Mountain Drive
Thompsonville, MI 49683-9742

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MAIL



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