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January 9, 1998

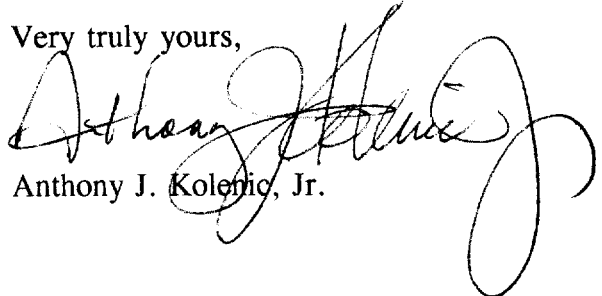
Top Hat Plan Exemption  
Pension and Welfare Benefits  
Administration  
Room N-5644  
U.S. Dept. of Labor  
200 Constitution Ave., N.W.  
Washington, D.C. 20210

Re: Hines Corporation et al.  
Statements Pursuant to DOL Reg. 2520.104-23

Gentlemen and Ladies:

Enclosed for filing please find Statements pursuant to DOL Reg. 2520.104-23 on behalf of Hines Corporation and its five subsidiaries, American Coil Spring Company, Dynatorque, Inc., Johnston Boiler Company, Pacific Steamex Cleaning Systems, Inc., and Plymouth Industries, Inc.

Very truly yours,

  
Anthony J. Kolenic, Jr.

/kcf  
Enclosure  
41012

98 JAN 28 11 00 AM '98  
DOL-REG-2520.104-23  
PENSION AND WELFARE BENEFITS  
ADMINISTRATION

STATEMENT PURSUANT TO  
DOL REG. 2520.104-23

DOL - PUBLIC  
98 JAN 28 10 11 AM '98

Name and Address of Employer:

Hines Corporation  
100 Terrace Plaza  
Suite 300  
Muskegon, MI 49443

EIN of Employer:

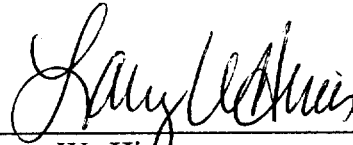
38-2743320

Declaration: Hines Corporation now maintains an additional plan primarily for the purpose of providing deferred compensation for select management or highly compensated employees or former employees. The number of such additional plans is one. The plan currently does not cover any employees.

HINES CORPORATION

Dated: January 8, 1998

By



Larry W. Hines  
Its President