

NOV 10 1997

November 5, 1997

Office of Pension and Welfare Programs
Labor Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Re: Roy G. French Associates, Inc.
2001 Eleventh Avenue
Port Huron, Michigan 48060
EIN: 38-1949176

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To Whom It May Concern:

This document constitutes the statement required by regulation required by 2520.104-23, 29 CFR, to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.


The employer currently maintains a nonqualified deferred compensation plan for executives who are a select group of management or who are highly compensated. There are three employees in such plan. The above employer is willing to furnish documents, if any, with respect to the above plan if requested by the Secretary of Labor.

Kindly acknowledge receipt of this letter by noting receipt on the copy of this letter enclosed for that purpose. A self-addressed stamped envelope is enclosed for your convenience.

Very truly yours,

Roy G. French Associates, Inc., a
Michigan corporation

By:



David G. French
Its: President