
Jones, Troyan, Pappas & Perkins

A Legal Professional Association

Gary M. Troyan
Robert T. Pappas
John R. Perkins, Jr.
Elizabeth S. Schmitz

James P. Jones
(1927-1991)

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December 14, 1998

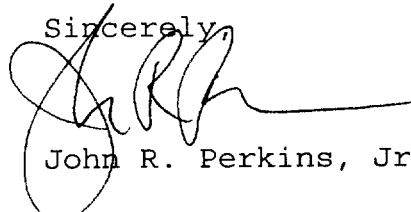
Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave. NW
Washington, DC 20210

Re: The Strait & Lamp Lumber Company, Incorporated

Dear Sir or Ms.:

Enclosed herewith please find a Deferred Compensation Plan Statement with respect to the above-named corporation.

Sincerely,



John R. Perkins, Jr.

JRP:g
Enclosure

THE STRAIT & LAMP LUMBER COMPANY, INCORPORATED

Please be advised that the aforementioned Company maintains a Deferred Compensation Plan for a select group of management or highly-compensated employees. In accordance with the reporting and disclosure rules of Part I of ERISA in Reg. 29 CFR Section 2520.104-23, said Company hereby submits this Deferred Compensation Plan Statement.

Correct Name and Address
of Company:

The Strait & Lamp Lumber
Company, Incorporated
P.O. Box 718
Hebron, Ohio 43025

Taxpayer Identification
Number of Company:

31-4417230

Purpose of Company's Deferred
Compensation Plan or Plans:

The Company maintains its plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

Number of Deferred Compensation
Plans Maintained by the Company:

One (1).

Number of Employees in Each of
the Company's Deferred
Compensation Plans:

One (1).

Respectfully submitted,

THE STRAIT & LAMP LUMBER
COMPANY, INCORPORATED

By: Wilbur C. Strait
Wilbur C. Strait,
Chairman of the Board