

April 9, 2004

Top Hat Plan Exemption
Pension & Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210


Re: **Top Hat Plan Alternative Method of Reporting**

Ladies and Gentlemen:

Pursuant to Department of Labor Regulation 2520.104-23, Alternative Method of Compliance for Pension Plans for Certain Selected Employees, the following information is furnished:

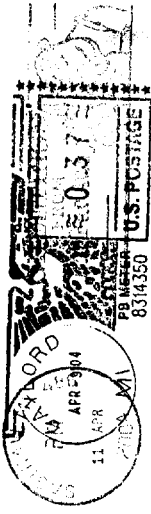
1. Name and Address of Employer: Johnson Oil Company of Gaylord
P.O. Box 629
Gaylord, Michigan 49734
2. Employer Identification Number: 38-1859513
3. The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. One employee now participates in the plan.

Very truly yours,


Steven D. Johnson
Vice President



JOHNSON OIL COMPANY
OF GAYLORD
507 South Ottawa Avenue, P.O. Box 629
Gaylord, Michigan 49734



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WASHINGTON, DC 20540

