

THE DAVEY TREE EXPERT COMPANY

CORPORATE OFFICE, 1500 N. MANTUA ST., P.O. BOX 5193, KENT, OHIO 44240-5193
TEL. 330-673-9511



R. DOUGLAS COWAN, CHAIRMAN & C.E.O.
KARL J. WARNKE, PRESIDENT & C.O.O.

June 15, 2004

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

2520043381167

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Pension Plan for Certain Selected Employees

Dear Sir:

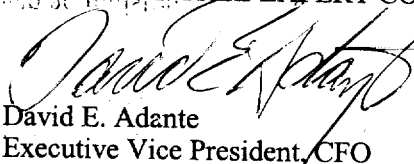
On behalf of The Davey Tree Expert Company, as Employer and plan administrator, the following statements are made as an alternative method of compliance for pension plans for certain selected employees in accordance with 28 C.F.R. §2520.104-23:

- (1) The name and address of the employer and plan administrator:
The Davey Tree Expert Company
1500 North Mantua Street
Kent, OH 44240
- (2) The employer identification number assigned to The Davey Tree Expert Company by the Internal Revenue Service is 34-0176110.
- (3) The employer maintains three plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of each plan document is available to the Secretary of Labor upon request. Each new plan was adopted on May 19, 2004, and there are six employees presently covered by each plan.

If further information regarding the plan is desired, please contact the undersigned.

Very truly yours,

THE DAVEY TREE EXPERT COMPANY


David E. Adante
Executive Vice President, CFO
and Secretary

THE DAVEY TREE EXPERT COMPANY
1500 NO. MANTUA ST.
KENT, OHIO 44240

CERTIFIED MAIL



7099 3400 0006 1161 2234



POSTAGE \$4.42
USPS
FIRST CLASS
MAILED FROM 44240
011A0413000498

TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMIN
ROOM N-1513
US DEPT OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON DC 20210