

STAFFORD-SMITH, INC.
3414 S. Burdick Street
Kalamazoo, Michigan 49001

June 25, 2004

2520043381505

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210

Re: Top Hat Exemption

To Whom It May Concern:

In compliance with 29 C.F.R. § 2520.104-23, the undersigned Employer provides the following information:

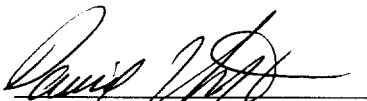
The Employer maintains a plan providing unfunded deferred compensation for a select group of management or highly compensated employees. There are presently **two plans: each plan covering one employee** (one plan for Richard J. Harrison and one plan for David M. Stafford). Other employees may be eligible in the future.

Stafford-Smith, Inc.
3414 S Burdick Street
Kalamazoo, MI 49001

Employer Identification Number 38-1059585

The Employer will provide plan documents to the Secretary of Labor upon request.

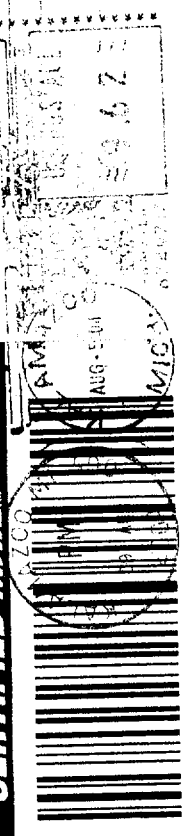
Sincerely,



David J. Stafford,
President

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.
ATTORNEYS AT LAW
900 COMERICA BUILDING
KALAMAZOO, MICHIGAN 49007-4752

CERTIFIED MAIL



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