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December 20, 2004

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Office of Pension and Welfare
Benefit Programs
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216

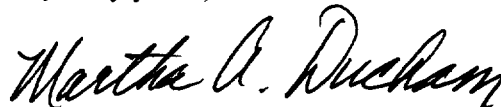
Re: Prime Brothers Mattress & Furniture Co.

Gentlemen:

Enclosed on behalf of Prime Brothers Mattress & Furniture Co. is a reporting and disclosure statement.

If you find you need additional information, please let us know.

Very truly yours,



Martha A. Ducham
Legal Assistant

MAD:jm
Enclosure

ERISA

LABOR DEPARTMENT STATEMENT

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

From: Employer: Prime Brothers Mattress & Furniture Co.
Employer I.D. Number: 38-1854081
Address: 1500 S. Euclid Avenue
Bay City, Michigan 48706

Date: October 15, 2004

This document constitutes the statement required by 29 CFR §2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to Nonqualified Deferred Compensation Plans maintained by the above employer.

The employer currently maintains one Nonqualified Deferred Compensation Plan for executives who are members of a select group of management or who are highly compensated.

The number of participants in this plan is one.

Plan Administrator: Ronald R. Cunningham

Title: President

Employer: Prime Brothers Mattress & Furniture Co.

BRAUN KENDRICK FINKBEINER P.L.C.

A T T O R N E Y S A T L A W

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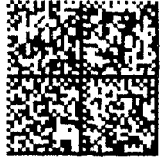
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PHINEY BOWEN

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