

2520043385094

January 7, 2005

**CERTIFIED MAIL /
RETURN RECEIPT REQUESTED**

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

Dear Sir or Madam:

Pursuant to the Department of Labor Regulations, 29 C.F.R. §2520.104-23, under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, the undersigned employer provides the following information in compliance with the alternative method of reporting and disclosure for unfunded plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:

Merickel Lumber Mills, Inc.
Highway Ten West
Wadena MN 56482

2. Employer Identification Number:

41-0785086

3. Merickel Lumber Mills, Inc. maintains this plan primarily to provide deferred compensation benefits for a select group of management or highly compensated employees.

4. Number of such Plans and number of Participants in each Plan reported herein:

PLANS

PARTICIPANTS

2 – Employment Agreements

2

MERICKEL LUMBER MILLS, INC.

Plan Administrator

By: 

James R. Merickel, Its President

MERICKEL LUMBER

PO Box 471 • West Highway No. 10 • Wadena, Minnesota 56482



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US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE
WASHINGTON DC 20210