

2520005099104



CSM Corporation

2575 University Ave. W., #150 • St. Paul, MN 55114-1024 • (651) 646-1700 • Fax (651) 646-2400

U.S. DEPT. OF LABOR
PWDA/PUBLIC CASE CLOSURE
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January 8, 2001

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration, Room N-5638
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Secretary of Labor:

This letter is a statement of intent under Section 2520.104-23 to sponsor a pension plan solely for the benefit of certain selected employees.

Company: CSM Corporation
EIN: 41-1320338
Address: 2575 University Avenue West
Suite 150
St. Paul, MN 55114-1024

The CSM Corporation sponsors a plan, "CSM Corporation Executive Deferred Compensation Plan", primarily for the purpose of providing deferred compensation for a select group of management. CSM Corporation sponsors one such plan with nine employees.

If you should need copies of plan documents, please inform me and copies will be provided to you.

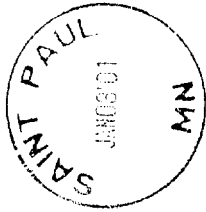
Sincerely,


Julie Watkin
Vice President Human Resources

REGISTERED MAIL



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St. Paul, MN 55114-1024

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Reversion + Welfare Benefits Admin.
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