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December 18, 1992

Certified Mail - Return
Receipt Requested

Pension & Welfare Benefits Administration
U.S. Department of Labor
P.O. Box 75212
Washington, D.C. 20013-5212

Dear Sir or Madam:

We are writing to inform you that we maintain an unfunded pension plan for a select group of management or other highly compensated employees (i.e., a "top hat" plan).

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information:

1. Employer's name and address:

Erhardt Construction Company
6060 East Fulton
P.O. Box 208
Ada, MI 49301

2. Employer's EIN: 38-1692965

3. Erhardt Construction Company maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.

4. One plan is maintained at the current time. The plan currently has one participant.

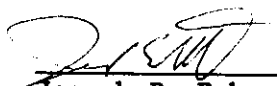
5. A copy of the plan document will be provided upon request.

This filing is being made pursuant to the Labor Department Notice on Civil Penalty Relief for Top Hat Plans dated July 24, 1992. A check in the amount of \$1,000 for the late filing penalty is enclosed.

Please contact us if you have any questions regarding this filing or need any additional information.

Very truly yours,

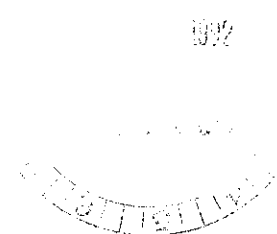
ERHARDT CONSTRUCTION COMPANY



Joseph P. Erhardt, P.E.
President

JPE/nh
\TOPHAT

17,658



Erhardt Construction Company P.O. Box 208 • 6060 East Fulton • Ada, Michigan 49301



Fold at line over top of envelope to the right of the return address.

CERTIFIED

P 657 233 452

MAIL

**PENSION & WELFARE BENEFITS ADMINISTRATION
US DEPARTMENT OF LABOR
PO BOX 75212
WASHINGTON DC 20013-5212**

