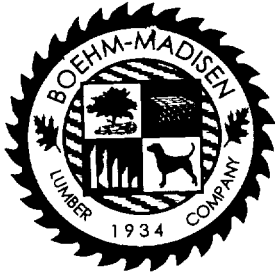


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Boehm-Madisen Lumber Co., Inc.

N16 W22100 Jericho Drive, Waukesha, WI 53186 • P. O. Box 906, Brookfield, WI 53008-0906
(262) 544-4660 Fax: (262) 544-0795 In Wisconsin: (800) 242-2069

January 17, 2000

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

Dear Sir or Madam:

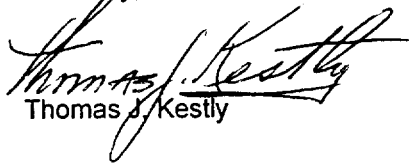
Pursuant to Department of Labor Regulation 2520.104-23, the following information is being provided regarding a non-qualified deferred compensation plan sponsored by our organization for a select group of management or highly compensated employees.

Name of Employer:	Boehm-Madisen Lumber Co., Inc.
Employer Identification Number:	39-0173200
Address:	N16 W22100 Jericho Rd. Waukesha, WI 53186
Number of Plan Maintained:	Eleven
Number of Employees in Each Plan:	One in each plan

We will provide plan documents upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions or any of the above information.

Sincerely,


Thomas J. Kestly

