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August 27, 1999

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

Dear Sir or Madam:

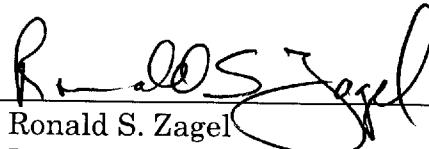
This statement is filed pursuant to Department of Labor regulation §2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA") for the Jonathan Stevens Mattress Company Stock Appreciation Rights Plan.

1. The name and address of the employer and plan administrator are Jonathan Stevens Mattress Company, 3800 South Division, Wyoming, Michigan 49548.
2. The employer identification number of Jonathan Stevens Mattress Company is 38-2074807.
3. Jonathan Stevens Mattress Company maintains the Jonathan Stevens Mattress Company Stock Appreciation Rights Plan for the exclusive purpose of providing deferred compensation for certain of its key management employees. There are two participants in the Plan.
4. Under the Jonathan Stevens Mattress Company Stock Appreciation Rights Plan, all benefits will be paid as needed solely from the general assets of the employer.
5. Jonathan Stevens Mattress Company will provide Plan documents to the Secretary of Labor upon request as required by §104(a)(1) of ERISA.

Sincerely,

JONATHAN STEVENS MATTRESS COMPANY

By

  
\_\_\_\_\_  
Ronald S. Zagel  
Its President

