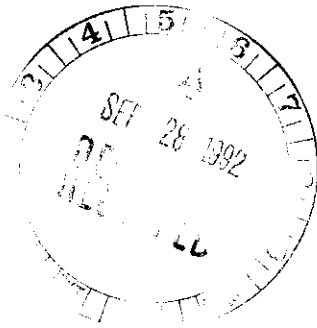


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September 24, 1992

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

RE: Filing of Alternative Method of Compliance  
for Pension Plans for Certain Selected  
Employees under Par. 29CFR 2520.104-23

Smith & Brooker, P.C.  
703 Washington Avenue  
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Bay City, MI 48707-0921  
EIN 38-1894543

This is to inform you that the above referenced employer maintains a plan primarily for the purpose of providing retirement compensation for a select group of management or highly compensated employees with benefits paid from the general assets of the employer.

Number of Plans 1  
Number of Employees 13

Should you have any questions or require additional information, please contact Sandra J. Monville, Controller at (517)892-2595.

Sincerely,

B. J. Humphreys  
President

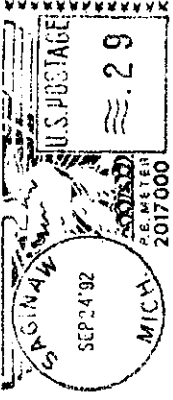
Enclosure: \$1,000-ck. #4706

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