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December 2, 1996

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: **Deferred Compensation Agreement for James G. Clay**

Dear Sir or Madam:

On behalf of our client, Celia Corporation, and pursuant to Reg. § 2520.104-23, we hereby file the statement required under that regulation as an alternative form of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA") for certain pension plans for a select group of management or highly compensated employees. The information that is required by such filing is as follows:

1. Name of employer: Celia Corporation
2. Address of employer: 320 South Union
Box 158
Sparta, Michigan 49345
3. Employer identification number: 38-2543338
4. Declaration: The employer maintains one agreement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of participants: One (1)

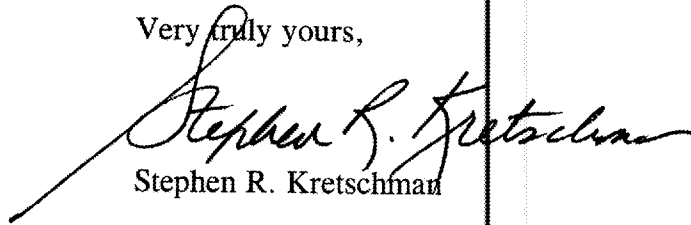
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Top Hat Plan Exemption
U.S. Department of Labor
December 2, 1996
Page 2

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Pursuant to said regulation, Celia Corporation will provide the plan document to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,


Stephen R. Kretschman

cc: Mr. James G. Clay
Mr. Dan Bauer