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U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

TO: Secretary of Labor

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, specified in Department of Labor Regulations 29 CFR Section 2520.104-23, the following information is provided by the undersigned employer:

Employer Identification Number: 38-2639267

The undersigned employer maintains the following unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Name of Plan: St. Regis Culvert, Inc. Deferred Compensation Plan

Number of Participants: One Participant as of the Plan's effective date, September 1, 2001, and the Plan allows the Employer to designate additional participants in the future.

ST. REGIS CULVERT, INC.
202 Morrell Street
Charlotte, MI 48813

Date: July 26, 2001

By: 
J. Robert Mooney, President

