

(Corporation needs to file within 120 days of plan effective date, suggest ~~ESDA PUBLIC~~ DISCLOSURE
mail)

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Alternative Reporting and Disclosure Statement

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

Corporation hereby supplies the following information pursuant to Department of Labor
Regulations Section 2520.104-23:

A. Name and Address of Employer:

Stein Garden Centers
5400 S. 27th ST.
Milwaukee, WI 53221

B. Employer Identification Number: 39-0965827

C. Stein Garden Centers Corporation maintains the following plans for a select group of
management or highly compensated employees:

1. [Name of Plan] "Stein Garden Centers Executive Deferred Compensation Plan"
Number of Participants: 5
2. [Name of Plan] _____
Number of Participants _____
3. [Name of Plan] _____
Number of Participants _____

Very truly yours,

Stein Garden Centers Corporation

By Mark Birmingham

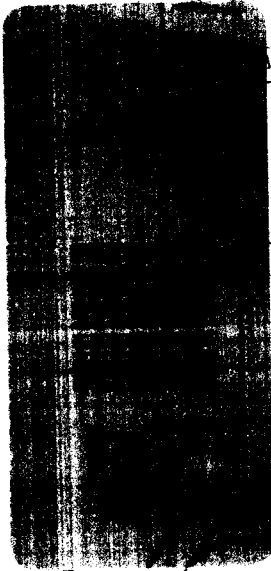
Title CEO



Main Office
1430 South Park Street
Milwaukee, Wisconsin 53221
414-761-5404



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TOP HAT PLAN Exception Administration
Pension & Welfare Benefits Administration
Room N-5044
US Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210