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**Clifton  
Gunderson L.L.C.**  
Certified Public Accountants & Consultants

414 East Walnut Street, Suite 100  
P.O. Box 1296  
Green Bay, Wisconsin 54305-1296  
(414) 437-0491  
(414) 437-0100 Fax  
www.cliftoncpa.com

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18 Jewelers Park Drive, Suite 200  
P.O. Box 515  
Neenah, Wisconsin 54956  
(414) 722-6468  
(414) 722-6711 Fax  
www.cliftoncpa.com

February 19, 1997

240 Algoma Boulevard, Suite 200  
P.O. Box 2886  
Oshkosh, Wisconsin 54903  
(414) 231-5890  
(414) 231-1004 Fax  
www.cliftoncpa.com

Secretary of Labor  
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration, Room N-5644  
US Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

**Re: Employer: Millwork Distributors, Inc.**  
**EIN: 39-1598872**  
**Address: P.O. Box 2465, Oshkosh, WI 54903**

Dear Secretary:

On behalf of the above-referenced employer, we are submitting this statement in compliance with the alternative reporting and disclosure method established by 29 C.F.R. Sec. 2520-104-23(a)(1) with respect to the Supplemental Retirement Plan (the "plan"). The employer hereby declares that the plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

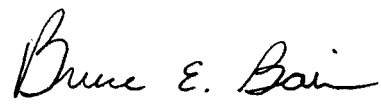
The employer currently maintains only the plan for the benefit of executives who are members of a select group of management or highly compensated employees. The number of participants in the plan is two (2).

Pursuant to 29 C.F.R. Section 2520.104(b)(2), the employer will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Please call the undersigned at (414) 231-5890, if you require any additional information with respect to this filing.

Sincerely,

CLIFTON GUNDERSON L.L.C.



Bruce E. Bain

pc



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