

**SUPERIOR  
PINE  
PRODUCTS  
COMPANY**

**OWNERS & OPERATORS OF SUWANNEE FOREST**

Financial Office:

1800 S 35th Street Galesburg, MI 49053  
616 665-7075 FAX 616 665-7060

March 1, 1997

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

9/11/97 9:17

POL-PWA

**Alternative Method of Compliance  
Part 1 Title I of the Employee Retirement  
Income Security Act of 1974**

To Whom It May Concern:

Superior Pine Products Company hereby supplies the following information pursuant to Labor Department Regulations §2520.104-23:

**A. Name and Address of Employer**

Superior Pine Products Company  
Fargo, Georgia 31631

**Business Office Address**

1800 S. 35th Street  
Galesburg, Michigan 49053

**B. Employer Identification Number: 58-0452920**

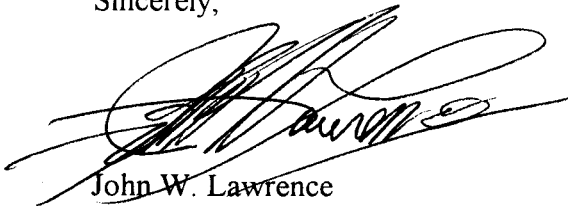
**C. Description of Plan**

Superior Pine Products Company declares that it maintains a plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is one such plan, benefiting one employee.

If you have any questions, please call our independent certified public accountant:

David G. Furgason, CPA  
Jansen Furgason & Valk PC  
555 W. Crosstown Pkwy. Suite 101  
Kalamazoo, Michigan 49008

Sincerely,

A handwritten signature in black ink, appearing to read "John W. Lawrence", with a large, stylized flourish above the name.

John W. Lawrence  
Chairman of the Board