TOP

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March 19, 1997

Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

38-2583150

RE: Shugart Builders, Inc. Deferred Compensation Plan
6514 E. Traverse Hwy
Traverse City, MI 49684

This notification will serve as the statement required by 29 C.F.R., Section 2520.104-23(a) (1), with regards to nonqualified deferred compensation plans, maintained by the above employer, which are primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

There is currently one plan of this nature in effect. This plan covers two (2) employees.

Greg Shugart
Signature

Greg Shugart
Name

President
Title

Shugart Builders, Inc.