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August 26, 1996

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

Re: R.A. Townsend Company

Dear Sir/Madam:

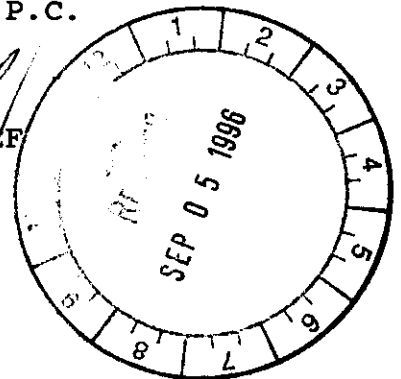
In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of ERISA, we have forwarded to you the enclosed Alternative Compliance Statement.

Very truly yours,

COUZENS, LANSKY, FEALK, ELLIS,
ROEDER & LAZAR, P.C.


CYRUS R. KASHEF

CRK/mag
Enclosure



ALTERNATIVE COMPLIANCE STATEMENT

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

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 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the Department of Labor Regulations, 29 CFR 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: R.A. TOWNSEND COMPANY
1100 N. Bagley
Alpena, Michigan 49707

Employer Identification Number: 38-1746453

R.A. TOWNSEND COMPANY maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in Each
Plan:

1 - Plan covering:
BERNARD R. LAMP, JR.

Dated: January 1, 1996

R.A. TOWNSEND COMPANY

By 
RUSSELL A. TOWNSEND, JR.,
President