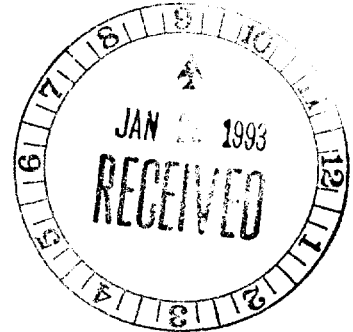


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December 30, 1992

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



Dear Sir or Madam:

This statement is filed pursuant to DOL Reg. 2520.104-23.

Employer Name:	Brewers City Dock, Inc.
Employer Address:	24 Pine Avenue Holland, MI 49423
Employer Identification Number:	38-2023815

The employer identified above maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The number of such plans is 1.

The number of employees covered by the plan is 2.

The effective date of the plan is **January 1, 1982**.

Sincerely,

A handwritten signature in cursive script that reads "Ronald Lucas".

Ronald Lucas, Vice President

281450

