

The Depository Trust Company
IMPORTANT

B#: 1393
DATE: February 02, 2001
TO: All Participants
CATEGORY: Dividends
FROM: Anthony Capizzi, Domestic Tax Services, Dividend Dept.
ATTENTION: Managing Partner/Officer, Cashier, Dividend Mgr. Tax Mgr.
SUBJECT: JSJ Corporation
CUSIP# 46625AAA31
2000 Tax Information

The attached correspondence containing tax information was received by the Depository Trust Company. If applicable please consult your tax advisor to assure proper treatment of this event.

Attachment



JSJ Corporation
700 Robbins Road
Grand Haven, MI 49417

January 18, 2001

CEDE & CO

C/O DEPOSITORY TRUST COMPANY
55 WATER STREET
NEW YORK, NY 10041

Dear Shareholder:

Enclosed is your Income Tax Information Letter from Old Kent Bank with regard to the dividends paid to you by JSJ Corporation in 2000 through the JSJ International Sales Corporation Trust. The amount presented in the tax letter is correct, and is, approximately, \$0.03 per share more than you actually received in cash. The cash dividends for 2000 equaled \$5.50 per share, comprised of quarterly per-share payments as follows:

\$1.30 on March 1, 2000
\$1.40 on June 1, 2000
\$1.40 on September 1, 2000
\$1.40 on December 1, 2000

\$142,604.00 - your total dividend income.

As occurred in 1999, the additional, approximate, \$0.03 per share represents the benefit to you, as an owner of JSJ International Sales Corporation, from the tax deferred status of the Corporation's income. As you know, payment of dividends through the International Sales Corporation, in effect, makes a portion of the annual dividend tax deductible by JSJ Corporation. However, when the earnings of the International Sales Corporation exceed the amount of dividends paid in any year, the Internal Revenue Service levies a non-deductible interest charge to JSJ International Sales Corporation for the privilege of allowing it to carry forward these earnings for distribution in a later tax year.

\$801.84 - your share of the non-deductible charge to JSJ International Sales Corp.

Should you have any questions about the Income Tax Information Letter, do not hesitate to contact me.

Sincerely,

Lynne Sherwood
Corporate Secretary

OLD KENT

Federal ID No.	Name of Account, Trust or Estate	Account No.
38-6687752	JSJ INTERNATIONAL SALES CORP TRUST	052815-008

Grantor/Owner
INCOME TAX INFORMATION LETTER

TAX YEAR
2000

IMPORTANT TAX INFORMATION ENCLOSED
CEDE & CO

Tax Payer ID
13-2555119

C/O DEPOSITORY TRUST COMPANY
55 WATER STREET
NEW YORK, NY 10041

Report the amount listed below on your 2000 income tax returns. THIS IS IMPORTANT TAX INFORMATION AND IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE. If you are required to file a return, a negligence penalty will be imposed on you if this income is taxable and the IRS determines that it has not been reported.

ENTER THE AMOUNT SHOWN BELOW ON U.S. INCOME TAX FORM

*****INCOME*****

DOMESTIC DIVIDENDS.....	\$	143,405.84
-------------------------	----	------------

(Enter the above on Schedule B, Part II)

Copy To: JSJ Corporation
700 Robbins Road
Grand Haven, MI 49417