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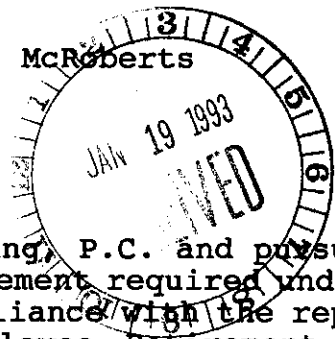
STEPHEN H. CLINK - 1992
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CHARLES F. LATIMER - 1971
RICHARD A. ROBB - 1971

Muskegon Office
January 6, 1993

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

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Re: Roger DeYoung, D.P.M. and Phillip A. McRoberts
Employment Agreement
Our File B-0151



Gentlemen:

On behalf of our client McRoberts & DeYoung, P.C. and pursuant to Reg. §2520.104-23, we hereby file the statement required under said regulation as an alternative form of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA") for certain pension plans for a select group of management or highly compensated employees. The information that is required by such filing is as follows:

1. Name of employer: McRoberts & DeYoung, P.C.
2. Address of employer: 1435 Peck Street
Muskegon, Michigan 49441
3. Employer identification number: 38-2302476
4. Declaration. The employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of participants: 2

Pursuant to said regulation, McRoberts & DeYoung, P.C. will provide the plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Frank E. Berrodin
For the Firm
FEB/dd