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AMENDED
ERISA MEMORANDUM STATEMENT

DATE: January 22, 1993

TO: Office of Pension and Welfare Programs
Labor Management--Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: Corporation: LETTINGA & ASSOCIATES, INC.

Employer Identification Number: 38-2902447

Address: 4246 Kalamazoo, S.E.
Grand Rapids, MI 49508

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

On November 12, 1992, employer established one non-qualified deferred compensation plan for a "select group of management" or "highly compensated" employees. This amended statement is being filed to reflect the addition of one more participant.

The number of participants is now: Seven (7)

Plan Administrator: William A. Green

Title: Vice President

Employer: Lettinga & Associates, Inc.

LETTINGA & ASSOCIATES, INC.

By 
Thomas P. Hogan
Its Attorney

RHOADES, MCKEE, BOER, GOODRICH & TITTA

ATTORNEYS AT LAW

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—
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AFFILIATED OFFICES
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January 22, 1993

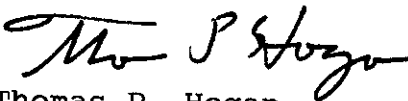
Office of Pension and Welfare Programs
Labor Management--Services Administration
U.S. DEPARTMENT OF LABOR
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Lettinga & Associates, Inc.
Our File No. 37375-1

Dear Sir/Madam:

Enclosed please find an Amended ERISA Memorandum
Statement filed on behalf of Lettinga & Associates, Inc.

Very truly yours,


Thomas P. Hogan

TPH/smd
Enclosure