

2520032904248

ERISA MEMORANDUM STATEMENT

DATE: October 8, 1992

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

FROM: Corporation: RHOADES, MCKEE, BOER, GOODRICH & TITTA

Employer Identification Number: 38-2759173

Address: 161 Ottawa Ave., N.W., Ste. 600  
Grand Rapids, MI 49503

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).

Employer currently maintains one non-qualified deferred compensation plan for a "select group of management" or "highly compensated" employees.

The number of participants are: Nineteen (19)

Plan Administrator: Thomas P. Hogan

Title: Treasurer

Employer: Rhoades, McKee, Boer,  
Goodrich & Titta

