

**WARNER NORCROSS & JUDD LLP**

ATTORNEYS AT LAW

900 OLD KENT BUILDING  
111 LYON STREET, N.W.  
GRAND RAPIDS, MICHIGAN 49503-2487

TELEPHONE (616) 752-2000  
FAX (616) 752-2500

400 TERRACE PLAZA  
P.O. BOX 900  
MUSKEGON, MICHIGAN 49443-0900  
TELEPHONE (616) 727-2600  
FAX (616) 727-2699

300 CURTIS CENTER  
170 COLLEGE AVENUE  
HOLLAND, MICHIGAN 49423-2920  
TELEPHONE (616) 396-9800  
FAX (616) 396-3656

1000 TOWN CENTER, SUITE 650  
SOUTHFIELD, MICHIGAN 48075-1222  
TELEPHONE (248) 223-5000  
FAX (248) 223-5005

WWW.WNJ.COM

January 25, 1999

WELDON H. SCHWARTZ  
KENNETH W. VERMEULEN  
MARK E. BROUWER  
R. PAUL GUERRE  
LOREN ANDRULIS  
KAREN J. VANDERWERFF  
SUSAN GELL MEYERS  
GORDON J. TOERING  
NORBERT F. KUGELE  
MARK J. WASSINK  
DENNIS J. DONOHUE  
WILLIAM P. DANI  
ANDREW D. HAKKEN  
ANDREA J. BERNARD  
LORI L. GIBSON  
DANIEL B. RUBLE  
PAUL L. WINTER  
MOLLY McFARLANE  
MICHAEL P. LUNT  
CARIN L. OJALA  
DANIEL K. DEWITT  
MICHAEL K. MOLITOR  
MELISSA N. COLLAR  
MICHAEL J. PUCA  
GERARDYNE M. DROZDOWSKI  
ROBERT A. DUBAULT  
EDWARD J. BARDELLI  
TASHIA L. RIVARD  
DANIEL P. ETTINGER  
JAMES L. SCOTT II  
JOHN E. KESSLER  
SANDRA C. GARGES  
STEVEN D. JOHNSON  
CHRISTOPHER J. PREDKO  
BRIAN J. MASTERNAK

CHRISTIAN E. MEYER  
DEAN F. PACIFIC  
STEVEN M. ARMSTRONG  
COLLEEN D. LUNDBRGN  
KELSEY L. MILMAN  
MICHAEL G. BRADY  
JONATHAN J. SIEBERS  
GREGORY E. SCHMIDT  
JARON J. NYHOF  
AMY O'MEARA CHAMBERS  
NATHANIEL E. B. FORSTNER  
JOHN W. STEVENS

COUNSEL  
BLAKE W. KRUEGER

OF COUNSEL  
LAWSON E. BECKER  
CONRAD A. BRADSHAW  
HAROLD F. SCHUMACHER  
CHARLES C. LUNDSTROM  
THOMAS R. WINQUIST  
PAUL K. GASTON  
R. MALCOLM CUMMING  
ROGER H. OETTING

DAVID A. WARNER  
1883-1966  
GEORGE S. NORCROSS  
1889-1960  
SIEGEL W. JUDD  
1895-1982

GEORGE L. WHITFIELD  
WALLSON G. KNACK  
CHARLES E. McCALLUM  
JEROME M. SMITH  
JOHN D. TULLY  
WILLIAM K. HOLMES  
ROGER M. CLARK  
JOHN H. LOGIE  
DONALD J. VELDMAN  
I. JOHN SNIDER II  
JACK B. COMBS  
JOSEPH F. MARTIN  
JOHN R. MARQUIS  
JOHN H. MARTIN  
JAMES H. BREA  
ROBERT H. SKILTON III  
ERNEST M. SHARPE  
VERNON P. SAPER  
HUGH H. MAKENS  
JOSEPH M. SWEENEY  
GORDON R. LEWIS  
ROBERT J. CHOVANEC  
PETER L. GUSTAFSON  
JERRY D. HANSCUM  
J. A. CRAGWALL, JR.  
STEPHEN R. KRETSCHMAN  
W. MICHAEL VAN HAREN  
RICHARD A. DURELL  
MICHAEL L. ROBINSON  
EUGENE E. SMARY  
DOUGLAS E. WAGNER  
ROBERT W. SIKKEL  
THOMAS H. THORNHILL  
JEFFREY O. BIRKHOLO  
TIMOTHY HILLEGONDS  
JOHN G. CAMERON, JR.  
JOHN H. MCKENDRY, JR.  
PAUL T. SORENSEN  
CARL W. DUFENDACH  
STEPHEN C. WATERBURY

RODNEY D. MARTIN  
RICHARD E. CASSARD  
ALEX J. DEYONKER  
CHARLES E. BURPEE  
JOHN D. DUNN  
WILLIAM W. HALL  
BRUCE C. YOUNG  
SHANE B. HANSEN  
F. WILLIAM MCKEE  
LOUIS C. RABAUT  
PAUL R. JACKSON  
DOUGLAS A. DOZEMAN  
JOHN V. BYL  
JANET P. KNAUS  
KATHLEEN M. HANENBURG  
TRACY T. LARSEN  
SUE O. CONWAY  
CAMERON S. DeLONG  
JEFFREY B. POWER  
SCOTT D. HUBBARD  
STEPHEN B. GROW  
RICHARD L. BOUMA  
DANIEL R. GRAVELYN  
ROBERT J. JONKER  
DEVIN S. SCHINDLER  
MICHAEL H. SCHUBERT  
VALERIE P. SIMMONS  
WILLIAM C. FULKERSON  
ANTHONY J. KOLENIC, JR.  
JAMES MOSKAL  
MARK K. HARDER  
JEFFREY S. BATTERSHALL  
JEFFREY A. OTT  
MARTHA W. ATWATER  
JUDITH LOWITZ ADLER  
RODRICK W. LEWIS  
KEVIN G. DOUGHERTY  
MELVIN G. MOSELEY, JR.  
JAMES J. RABAUT  
TIMOTHY L. HORNER

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Sender's Direct Dial No.  
(616) 752-2124

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

Re: **Top Hat Plan Alternative Method of Reporting**

Ladies and Gentlemen:

Pursuant to Department of Labor Regulation 2520.104-23, Alternative Method of Compliance for Pension Plans for Certain Selected Employees, the following information is furnished:

1. Name and Address of Employer

Collins & Associates Corporation  
5075 Cascade Road, S.E.  
Grand Rapids, Michigan 49546

2. Employer Identification Number

38-2246427

3. The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Currently there is one such plan, with one employee participating in the plan.

Very truly yours,

By:



Stephen R. Kretschman  
Attorney on Behalf of  
Collins & Associates Corporation