

WARNER NORCROSS & JUDD LLP

2520040154833

ATTORNEYS AT LAW

900 OLD KENT BUILDING
111 LYON STREET, N.W.
GRAND RAPIDS, MICHIGAN 49503-2489
TELEPHONE (616) 752-2000
FAX (616) 752-2500

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

HOLLAND OFFICE
CURTIS CENTER
SUITE 300
170 COLLEGE AVENUE
HOLLAND, MICHIGAN 49423-2920
TELEPHONE (616) 396-9800
FAX (616) 396-3658

WILLIAM C. FULKERSON
ANTHONY J. KOLENIC, JR.
WELDON H. SCHWARTZ
JAMES MOSKAL
MARK K. HARDER
KENNETH W. VERMEULEN
MARK E. BROUWER
JEFFREY S. BATTERSHALL
JEFFREY A. OTT
MARTHA W. ATWATER
RODRICK W. LEWIS
KEVIN G. DOUGHERTY
MELVIN G. MOSELEY, JR.
JAMES J. RABAUT
JAMES P. ENRIGHT
TIMOTHY L. HORNER
RICHARD D. CORNELL, JR.
R. PAUL GUERRE
LOREN ANDRULIS
KAREN J. VANDERWERFF
SUSAN GELL MEYERS
GORDON J. TOERING
FRANK E. BERRODIN
STEVEN A. PALAZZOLO
NORBERT F. KUGELE
SHAUN M. MURPHY
KEVIN P. MCDOWELL
MARK J. WASSINK
RICHARD J. SUHRHEINRICH
DAVID P. TRUMMEL
DENNIS J. DONOHUE
MICHAEL I. KLEAVELAND
ELIZABETH M. TOPLIFFE
SUSAN N. MCFEE
JULIE H. SULLIVAN

MOLLY E. MCFARLANE
WILLIAM P. DANI
ANDREW D. HAKKEN
ANDREA J. BERNARD
BRIAN S. FELTON
LORI L. GIBSON
MARK T. OSTROWSKI
PAUL L. WINTER
DOUGLAS W. POLAND
MICHAEL P. LUNT
CARIN L. OJALA
MICHAEL T. HYLAND
DANIEL K. DEWITT
MICHAEL K. MOLITOR
MONICA R. BRADY
MELISSA L. NESTICO
MICHAEL J. PUCA

OF COUNSEL
LAWSON E. BECKER
CONRAD A. BRADSHAW
HAROLD F. SCHUMACHER
CHARLES C. LUNDSTROM
THOMAS R. WINQUIST

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
R. MALCOLM CUMMING
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. BREAY
ERNEST M. SHARPE
VERNON P. SAPER
HUGH H. MAKENS
JOSEPH M. SWEENEY
GORDON R. LEWIS
ROBERT J. CHOVANEC
PETER L. GUSTAFSON
ROGER H. OETTING
J. A. CRAGWALL, JR.
STEPHEN R. KRETSCHMAN
W. MICHAEL VAN HAREN
JON P. BACHELDER
RICHARD A. DURELL
MICHAEL L. ROBINSON
EUGENE E. SMARY
DOUGLAS E. WAGNER
ROBERT W. SIKKEL
THOMAS H. THORNHILL
JEFFREY O. BIRKHOLO

TIMOTHY HILLEGONDS
BLAKE W. KRUEGER
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
STEVEN R. HEACOCK
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

January 19, 1996

CERTIFIED MAIL RETURN RECEIPT REQUESTED

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

Re: **Williams Form Engineering Corporation
Unfunded Deferred Compensation Plan**

Gentlemen:

On behalf of our client Williams Form Engineering Corporation 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: **Williams Form Engineering Corporation**
2. Address of employer: **1501 Madison Avenue SE
P.O. Box 7389
Grand Rapids, Michigan 49510**

Top Hat Plan Exemption
January 19, 1996
Page 2

3. Employer identification number:

38-1175280
38-1175280

4. Declaration. The employer maintains ~~on~~ primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

5. Number of participants: Two (2)

Pursuant to said regulation, Williams Form Engineering Corporation will provide the plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,



Carl W. Dufendach

CWD:akm

c: Ronald R. Williams, Jr.

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