



**BUSINESS STRATEGISTS
CERTIFIED PUBLIC ACCOUNTANTS**

EHELBARGER, HIMEBAUGH, TAMM & Co., P.C.

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January 19, 2004

2520040763077

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

Dear Sir or Madam,

Pursuant to ERISA requirements, this is a declaration that Echelbarger, Himebaugh, Tamm and Company, P.C. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. EHTC maintains one plan covering four employees.

Name and address of employer: Echelbarger, Himebaugh, Tamm and Company, P.C.
5136 Cascade Rd, SE, Suite 2A
Grand Rapids, MI 49546

Employer Identification Number: 38-2498459

If you need any further information concerning the plan, please contact me.

Very truly yours,

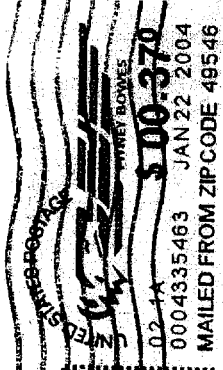
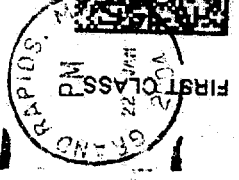
Echelbarger, Himebaugh, Tamm & Co., P.C.


Dennis M. Echelbarger, CPA
President



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 ECHELBARGER, HIMEBAUGH, TAMM & Co., P.C.
 5136 CASCADE ROAD STE 2A GRAND RAPIDS MI 49546

Return Service Requested



TOP HAT PLAN EXEMPTION
 EMPLOYEE BENEFITS SECURITY ADMINISTRATION
 ROOM N-5644
 US DEPARTMENT OF LABOR
 200 CONSTITUTION AVE NW
 WASHINGTON DC 20210

