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ERISA STATEMENT

Date: December 31, 2003

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

2520040763258

FROM: Employer: DuHadway, Kendall & Associates, Inc.

Employer Identification Number: 39-3256234

Address: 5160 Falcon View Ave, SE, Kentwood, MI 49512

This document constitutes the statement required by 29 C.F.R. Section 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to Non-qualified Deferred Compensation Plans maintained by the above employer.

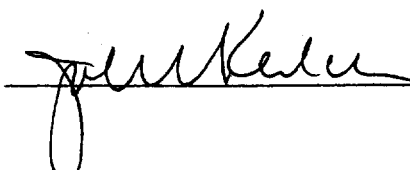
The employer currently maintains one (1) Non-qualified Unfunded Retirement Plan(s) for executives who are members of a select group of management or who are highly compensated.

The number of participants in each plan is as follows:

Plan 1 One

Signed

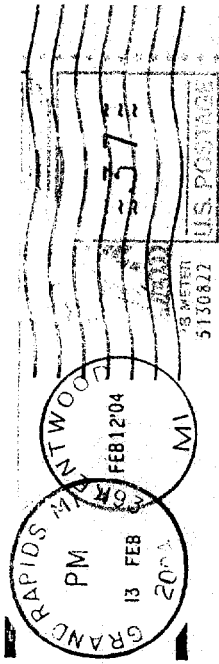
Plan Administrator: _____



Title: President of

Employer: DuHadway, Kendall & Associates, Inc.

5180 Falconview Ave. SE
Kentwood, MI. 49512
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