

FLICKINGER & PLACHTA, P.C.

Attorneys at Law

JAMES B. FLICKINGER
BRIAN J. PLACHTA
MILES J. MURPHY, III
DONALD E. DUBA

OF COUNSEL
MARY A. OWENS
BRUCE C. GOCKERMAN

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U.S. DEPT. OF LABOR
WASH. DC 20503
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AFFILIATED OFFICES IN
DETROIT AND MANISTEE

LORRAINE PROFESSIONAL BUILDING
124 EAST FULTON · SUITE 100
GRAND RAPIDS, MICHIGAN 49503
TELEPHONE (616) 458-3994
FAX (616) 458-2410
E-MAIL fppc@voyager.net

January 3, 2002

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

Re: Meekhof Tire Sales & Service, Inc.

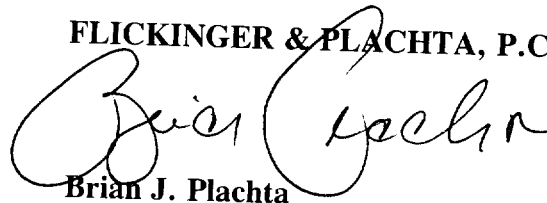
Gentlemen and/or Ladies:

Enclosed you will find a statement pursuant to U.S. Department of Labor
Regulation Section 2520.104-23 which is filed on behalf of the above-referenced employer.

Please call if you have any questions.

Sincerely yours,

FLICKINGER & PLACHTA, P.C.



Brian J. Plachta

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Enc.

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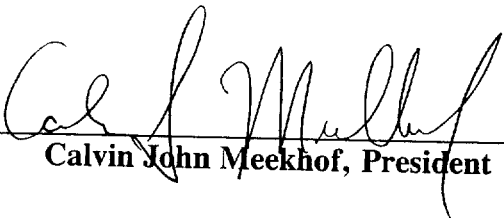
**STATEMENT PURSUANT TO
U.S. DEPARTMENT OF LABOR REGULATION
SECTION 2520.104-23**

The undersigned administrator of the Meekhof Tire Sales & Service, Inc. Deferred Compensation Agreement hereby files this statement to satisfy the alternative method of compliance referenced in U.S. Department of Labor Regulation Section 2520.104-23.

1. The name and address of the employer is: Meekhof Tire Sales & Service, Inc., 1640 Olson NE, Grand Rapids, Michigan 49503.
2. The employer identification number of the employer is 38-2086651
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. The number of such plans is 1.
5. The number of employees in each plan is 1.

IN WITNESS WHEREOF, this statement is signed by the administrator as of the 31st day of December, 2001.

MEEKHOF TIRE SALES & SERVICE, INC.

By: 
Calvin John Meekhof, President

**Brian J. Plachta
Flickinger & Plachta, P.C.
124 East Fulton
Grand Rapids, Michigan 49503**

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