

August 30, 1999

2520052092540

Re: Steelcase Employees Credit Union 457(b) Eligible Deferred
Compensation Plan

Dear Secretary,

According to Department of Labor Regulations (Section 2520.1040-23), this letter serves as notice that, with respect to the Steelcase Employees Credit Union 457(b) Plan, the undersigned intends to use the alternative single filing form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the regulations.

We are providing the following information according to Regulations Section 2520.104-23(b):

1. Name and Address of Employer: Steelcase Employees Credit Union
1001 40th Street, SE
Wyoming, MI 49508
2. Employer's Employer Identification Number: 38-1844068
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains one Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in the plan is as follows:
 - (a) 457(b) Eligible Deferred Compensation Plan: 1 executive

The Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,



John Vredevoogd
Secretary - Board of Directors
Steelcase Employees Credit Union

P.O. Box 1967
Grand Rapids, MI
49501-1967

Telephone
Main: 616.247.2755
Kentwood: 616.698.5310

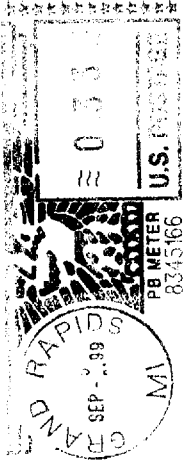
Fax
616.247.3755

Building Locations:
■ 1001 40th St., S.E.
Wyoming, MI 49508

■ 4045 60th St., S.E.
Kentwood, MI 49508

Steelcase
Employees
Diana McNearh
Wilson Avenue
Ann Arbor, MI 49004-1453

RETURN SERVICE REQUESTED



Secretary of Labor
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

