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U.S. DEPT. OF LABOR
EEO/AA/PUBLIC DISCLOSURE
01 MAR 21 PM 3:01

GLEN V. BORRE
JAMES B. PETERSON
BEN A. FOWLER
WILLIAM C. REENS
FRANK H. JOHNSON
MARK D. SEVALD

HAROLD E. NELSON
WILLIAM R. VANDER SLUIS
JOHN C. ARNDTS
MICHELLE H. ANTHES
JOSEPH A. LUCAS

March 14, 2001

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Pension and Welfare
Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20216

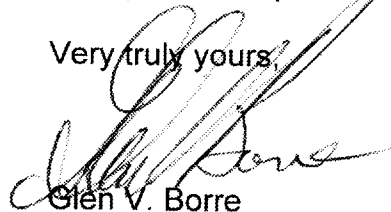
Re: Arvron, Inc.

Dear Administrator:

Enclosed is a Statement Regarding Top Hat Pension Plan regarding the above-captioned corporation.

Please do not hesitate to contact me if you have questions.

Very truly yours,



Glen V. Borre

:rjl

Enclosure

cc: Arvron, Inc.
Edwin J. Timmer, CPA

STATEMENT REGARDING TOP HAT PENSION PLAN

In accordance with ERISA §2520.104-23, Arvron, Inc. is filing the following information:

Name and Address of Employer	Arvron, Inc. ATTN: Marvin Wynalda 4720 Clay Avenue, SW Grand Rapids, MI 49548
Employer Identification Number	38-2200531
Number of Plans	one
Number of Employees Participating	three

The above-named employer maintains this plan solely for providing deferred compensation for a select group of management or highly-compensated employees.

Arvron, Inc.

September 30, 2000

By

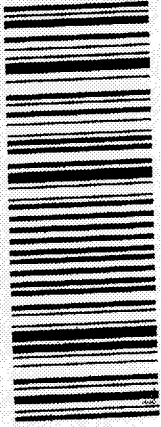


Marvin Wynalda, its President

CERTIFIED MAIL

RJL
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GRAND RAPIDS, MICHIGAN 49501-1767



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BENEFITS ADMINISTRATION
US DEPARTMENT OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON DC 20216

