



JOHN H. MCKENDRY, JR.

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07 MAY 29 PM 2:40  
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May 22, 2007

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, D.C. 20210

Re: **C.W. Marsh Company Supplemental Employee Retirement Plan**

Dear Department Official:

We wish to notify you that the above Plan is an unfunded plan maintained by the above employer primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Accordingly the Plan is exempt from Parts 2 and 3 of Title I and of the Employee Retirement Income Security Act of 1974, as amended, (ERISA). Under the alternative method of compliance set forth in DOL Reg. 2520.104-23, we notify you as follows with respect to the Plan:

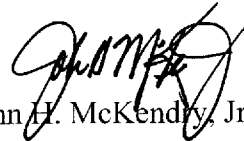
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|----|---------------------------------|--|
| 1. | Employer Name and Address:      | C.W. Marsh Company<br>1385 Hudson<br>P.O. Box 598<br>Muskegon, Michigan 49443-0598                       |
| 2. | Employer Identification No.:    | 38-0793160   |
| 3. | Purpose of Plan:                | To provide deferred compensation<br>for a select group of management or<br>highly compensated employees. |
| 4. | Number of Plans:                | One  |
| 5. | Number of Participants in Plan: | Two  |

6. Plan Documents:

The Employer will provide Plan documents upon the request of the Secretary of Labor.

If you should have any question regarding the enclosed matters, we would request that you direct your inquiry to the undersigned at our Muskegon office as listed above.

Very truly yours,



John H. McKendry, Jr.

JHM/sbb  
Enclosure  
181528

**CERTIFIED MAIL**



2000 Town Center  
Suite 2700  
Southfield, Michigan 48075-1318

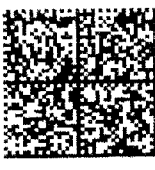


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