

ERISA STATEMENT

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Date: December 31, 2008

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

FROM: Employer: Kaptein Dykstra & Company, P.C.

Employer Identification Number: 38-2939866

Address: 4095 Chicago Drive SW, Grandville, Michigan 49418

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.

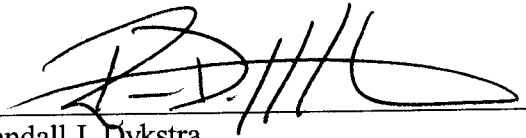
The number of participants in each plan is as follows:

Plan 1 one

Plan 2 \_\_\_\_\_

Plan 3 \_\_\_\_\_

Signed

Plan Administrator:   
Randall J. Dykstra

Title: Vice President of

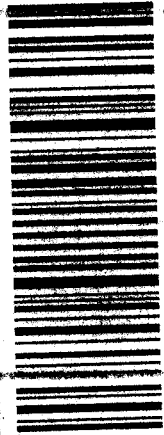
Employer: Kaptein Dykstra & Company, P.C.

**Kaptein, Dykstra & Company P.C.**

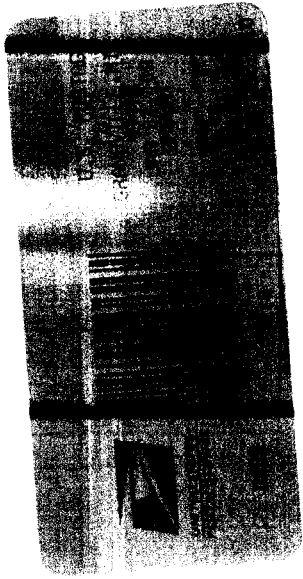
Certified Public Accountants • Management Consultants

4095 Chicago Drive • P.O. Box 934 • Grandville, MI 49408-0934

Rivertown Financial Center



7007 2680 0002 1357 8569



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EMPLOYEE BENEFITS SECURITY ADMINISTRATION  
ROOM N-5644  
U.S. DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE  
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