

**M.C. SMITH
ASSOCIATES AND
ARCHITECTURAL GROUP**

Landscape Architecture
Park & Recreation Planning
Architecture • Urban Design
Sports Facility Planning

2520090770883

December 4, 2008

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

Dear Sir or Madam:

M.C. Smith & Associates, Inc. hereby supplies the following information pursuant to Department of Labor Regulation §2520.104-23:

- A. Name and Address of Employer:
M.C. Smith & Associates, Inc.
529 Greenwood Avenue S.E.
East Grand Rapids, MI 49506
- B. Employer Identification Number: 38-2275024
- C. M.C. Smith & Associates, Inc. maintains the M.C. Smith & Associates, Inc. Executive Deferred Compensation Plan for a select group of management or highly compensated employees. One employee participates in this Plan.

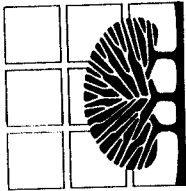
It is our understanding that this letter fulfills our notification obligations under the Employee Retirement Income Security Act of 1974 in lieu of an annual filing requirement.

Please feel free to call me at (616) 451-3346, Monday through Friday between the hours of 9:00 a.m. and 5:00 p.m. EST if you have any questions.

Very truly yours,

M. C. Smith Associates and Architectural Group, Inc.

Michael C. Smith, President
M. C. Smith & Associates, Inc.



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