

BRIDGEWATER PLACE • POST OFFICE BOX 352  
GRAND RAPIDS, MICHIGAN 49501-0352

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LARRY J. TITLEY

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March 13, 2009

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

**The Varnum, Riddering, Schmidt & Howlett LLP Restated Partnership Agreement**

Ladies and Gentlemen:

We maintain a non-qualified deferred compensation arrangement for a select group of our management employees. This letter is intended to comply with the requirements of DOL Regulations §2520.104-23 which provides an alternate method of compliance with the reporting and disclosure requirements of ERISA for plans of this nature.

The information required by the regulation is as follows:

1. The name, address and employer ID number of the employer are as follows:

Varnum, Riddering, Schmidt & Howlett LLP  
P.O. Box 352  
Grand Rapids, MI 49501-0352  
(616) 336-6000

EIN NO. 38-1294924

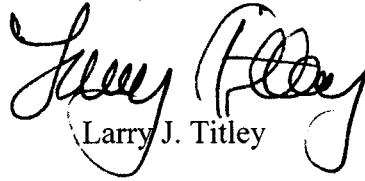
2. We maintain the plan for the purpose of providing deferred compensation for a select group of management employees;
3. We maintain only one such plan;
4. The plan covers 70 partners as of the date of this letter;

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5. We will provide copies of plan documents to the Secretary of Labor upon request.

Very truly yours,

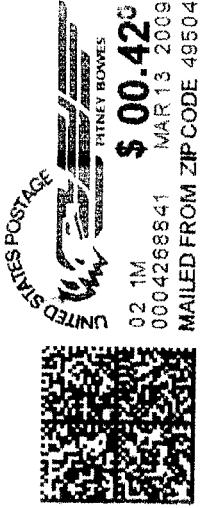
**VARNUM, RIDDERING, SCHMIDT & HOWLETT<sup>LLP</sup>**



Larry J. Titley

**VARNUM**  
RIDDERING SCHMIDT HOWLETT  
ATTORNEYS AT LAW P.C.

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