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GRAND RAPIDS
GRAND HAVEN

June 9, 2010

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

Re: Baker Spindler Holtz P.C.
38-2268656

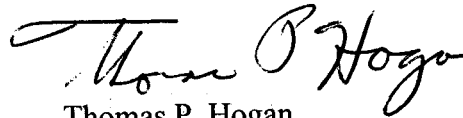
Gentlemen:

Enclosed for filing please find a Top Hat ERISA Statement filed on behalf of Baker Spindler Holtz P.C., ID number 38-2268656.

Please feel free to contact me should you have any questions.

Very truly yours,

RHOADES MCKEE PC



Thomas P. Hogan

Email: thogan@rhoadesmckee.com

Direct Dial: (616) 233-5215

ab
Encl.



LOOKING FORWARD.
GIVING BACK.

ERISA STATEMENT

Date: April 1, 2010

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: Baker Spindler Holtz P.C.

Employer Identification Number: 38-2268656

Address: 161 Ottawa Avenue, N.W., Suite 409A, Grand Rapids, Michigan 49503

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 three (3) 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 One

Plan 3 One

Signed



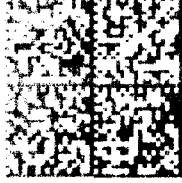
Plan Administrator: Paul J. Spindler

Title: Vice President

Employer: Baker Spindler Holtz P.C.

Rhoades McKee
CONSULTING CORPORATION

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Grand Rapids, Michigan 49503



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