

Lansing
313 S. Washington Square
Lansing MI 48933

Marquette
205 S. Front Street - Suite 2D
Marquette MI 49855

Farmington Hills
32300 Northwestern Highway - Suite 230
Farmington Hills MI 48334

Detroit
333 W. Fort Street - 11th Floor
Detroit MI 48226

Grand Rapids
1700 E. Beltline NE - Suite 200
Grand Rapids MI 49525

Holland
151 Central Avenue - Suite 260
Holland MI 49423

Walter S. Foster
1878-1961
Richard B. Foster
1908-1996
Theodore W. Swift
1928-2000
John L. Collins
1926-2001

Webb A. Smith
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Stephen I. Jurmu
Scott A. Storey
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Charles E. Barbieri
James B. Jensen, Jr.
Scott L. Mandel
Michael D. Sanders

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Robert E. McFarland
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Brian G. Goodenough
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Eric E. Doster
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Deanna Swisher
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Paul J. Millenbach
Dirk H. Beckwith
Brian J. Renaud

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Francis G. Seyferth
Anne M. Seurnyck
Richard L. Hillman
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Jennifer Kildea Dewane
John P. Nicolucci
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Michael D. Homier
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Randall L. Harbour
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Michael R. Blum
Norman E. Richards
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Gilbert M. Frimet
Mark J. Colon

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Erica E.L. Huddas
Nicole E. Stratton
Timothy P. Burkhard
Janene McIntyre
David R. Russell
Mindi M. Johnson

Of Counsel
Lawrence B. Lindemer
David VanderHaagen
Allan O. Maki

Writer's Direct Phone: 517.371.8305

Fax: 517.371.8200

Reply To: Lansing

E-Mail: jfarrar@fosterswift.com

October 20, 2010

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

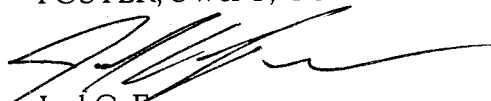
Dear Sir or Madam:

Please let this serve as notice that P.M. Environmental, Inc. maintains an unfunded deferred compensation plan. The following information is disclosed pursuant to DOL Reg. 2520.104-23 imposed by the Employee Retirement Income Security Act of 1974:

1. The employer is P.M. Environmental, Inc.
2. The employer's address is: 3340 Ranger Road, Lansing, MI 48906.
3. The employer's identification number (EIN) is: 38-3052632.
4. The employer maintains the P.M. Environmental, Inc. Stock Appreciation Rights Plan primarily for the purpose of providing an unfunded deferred compensation benefit for a management and highly compensated employee of the employer.
5. The employer maintains one (1) such plan with one (1) participating employee.

Sincerely,

FOSTER, SWIFT, COLLINS & SMITH, P.C.

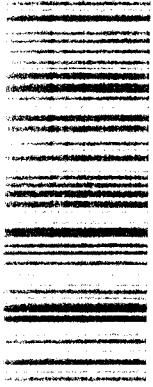


Joel C. Farrar

2010 OCT 25 PM 1:41
EBSA/PUBLIC DISCLOSURE

FOSTERSWIFT

313 S. Wasatngton Square
Lansing MI 48933



7160 3501 9846 4543 2677

RETURN RECEIPT REQUESTED

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

