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 MERITAS LAW FIRMS WORLDWIDE

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2010 OCT 27 PM 2:19

October 21, 2010

**2520110590039**

Certified Mail - Return Receipt Requested

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

Re: Universal Forest Products, Inc. Executive Retirement Plan

Dear Sir or Madam:

We are writing on behalf of our client, Universal Forest Products, Inc. Our client recently established an additional unfunded pension plan for a select group of management or other highly compensated employees (a "top hat" plan). The new plan was adopted on July 14, 2010.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:  
  
Universal Forest Products, Inc.  
2801 East Beltline, NE  
Grand Rapids, MI 49525
2. Employer's EIN: 38-1465835
3. Universal Forest Products, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.
4. The name of the new plan is the Universal Forest Products, Inc. Executive Retirement Plan. The plan currently has 30 participants.
5. A copy of the plan document will be provided upon request.

MILLER JOHNSON

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Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER JOHNSON

By



Frank E. Berrodin

FEB:mrt

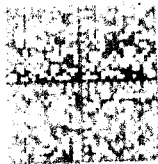
cc: Nancy DeGood

**MILLER  
JOHNSON**  
Attorneys and Counselors

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