

2520110590386

ERISA MEMORANDUM STATEMENT

DATE: November 5, 2010

TO: Office of Pension and Welfare Programs  
Labor Management – Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216FROM: Corporation: THELEN, INC.  
Employer Identification Number: 38-1737354  
Address: 4191 N. Euclid Avenue, Bay City, MI 48706

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFT Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for one Executive who is a member of a "select group of management" and who is "highly compensated".

The number of participants are:

Plan 1: ~~one~~ Four (4)

Plan Administrator: A. SCOTT KOSTUS

Title: Controller

Employer: THELEN, INC.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

THELEN, INC.

By:   
THOMAS N. THELEN, Its President

# GMIH GIARMARCO, MULLINS & HORTON, P.C.

ATTORNEYS AND COUNSELORS AT LAW

Tenth Floor Columbia Center  
101 West Big Beaver Road  
Troy, Michigan 48084-5280  
☎ (248) 457-7000 • Fax (248) 457-7219  
www.disinherit-irs.com

Detroit • Troy

## FACSIMILE TRANSMISSION

To: Dolores Dewes / Dept. of Labor  
Fax No.: 202-501-4098  
Phone: 202-693-8681  
From: Jennifer Wilson / Julius Giarmarco  
Date: 1-10-11

- Urgent
- For Review
- Please Comment
- Please Reply
- Please Recycle

No. of Pages (including cover sheet): 2

Comments:

PLEASE NOTIFY TRANSMISSION OPERATOR, Jennifer Wilson - 248-457-7214 IF NOT PROPERLY RECEIVED.

*This facsimile is intended only for the individual to whom or entity to which it is addressed. It may contain privileged, confidential information which is exempt from disclosure under applicable laws. If you are not the intended recipient, please note that you are strictly prohibited from disseminating or distributing this information (other than to the intended recipient) or copying this information. If you have received this communication in error, please notify us immediately by e-mail or by telephone at (248) 457-7000. Thank you.*

**IN ACCORDANCE WITH U.S. TREASURY REGULATIONS, IF THIS MESSAGE CONTAINS ADVICE CONCERNING ONE OR MORE FEDERAL TAX ISSUES, IT IS NOT A FORMAL LEGAL OPINION AND MAY NOT BE USED BY ANY PERSON FOR THE AVOIDANCE OF FEDERAL TAX PENALTIES.**

Detroit ▼ Troy

☎ Direct Dial: (248) 457-7200  
E-Mail: [jhg@disinherit-irs.com](mailto:jhg@disinherit-irs.com)

John A. Anderson  
Andrew T. Baran  
Larry W. Bennett  
Peter J. Bill  
David A. Binkley  
Basil M. Briggs  
Julie L. Cavanaugh  
Thomas P. Cavanaugh  
Kenneth B. Chapie  
John C. Clark  
Kellie S. DeVito  
Charles E. Dunn  
Jennifer A. Engelhardt

Elizabeth A. Favaro  
Gregory J. Gamalski  
Julius H. Giarmarco  
Gilbert Gugni  
Bruce W. Haffey  
William H. Heritage, III  
Stephen J. Hitchcock  
William L. Hooth  
William H. Horton  
Paula Johnson-Bacon  
Daniel J. Kelly  
J. Claibourne Kelly  
Salvatore J. LaMendola

Alexander Lebedinski  
Adam Levitsky  
Kristin A. Lusn  
Roy A. Luttmann  
Patrick B. McCauley  
George D. Mercer  
John L. Miller  
Timothy J. Mullins  
Michael A. Novak  
Thomas M. O'Leary  
Joseph F. Page, III  
Mark S. Papazian  
Ryan L. Perry

Leland Prince  
Dennis M. Rauss  
Jennifer M. Savel  
Deborah A. Strain  
Jason A. Switzer  
Paul A. Thursam  
Thomas L. Treppa  
Katherine H. Trust  
Geoffrey S. Wagner  
Sean M. Walsh  
Donald K. Warwick  
Matthew S. Weaver  
Richard A. Wojewoda

Celeste M. Wolfe  
Marsha M. Woods  
LeRoy H. Wulfmeier, III  
Robin E. Yono

Of Counsel  
Michael L. Bosnic  
Barry L. King  
Wallace G. Long  
Albert T. Nelson, Jr.  
Lawrence F. Schiller

November 24, 2010

Office of Pension and Welfare Programs  
Labor Management – Services Administration  
U.S. Department of Labor  
Washington, DC 20216

Re: Thelen, Inc. / Thelen Motors, Inc.

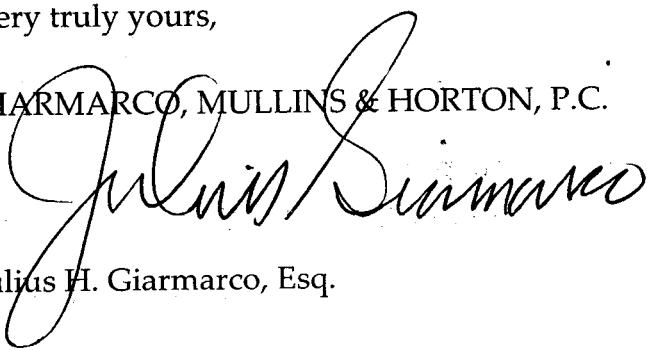
Dear Sir or Madam:

Enclosed please find five (5) ERISA Memorandum Statements for the above-named Corporations, which I ask that you file in accordance with your normal procedures.

If you should have any questions regarding the above, please do not hesitate to contact me.

Very truly yours,

GIARMARCO, MULLINS & HORTON, P.C.

  
Julius H. Giarmarco, Esq.

JHG:sr

Enclosures

cc: Mr. Thomas N. Thelen  
Kenneth E. Zink, CPA

ERISA MEMORANDUM STATEMENT

DATE: November 5, 2010

TO: Office of Pension and Welfare Programs  
Labor Management – Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216

FROM: Corporation: THELEN MOTORS, INC.  
Employer Identification Number: 38-3377232  
Address: 4191 N. Euclid Avenue, Bay City, MI 48706

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFT Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for one Executive who is a member of a "select group of management" and who is "highly compensated".

The number of participants are:

Plan 1: One

Plan Administrator: **A. SCOTT KOSTUS**

Title: Controller

Employer: **THELEN MOTORS, INC.**

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

**THELEN MOTORS, INC.**

By:   
**THOMAS N. THELEN**, Its President

**ERISA MEMORANDUM STATEMENT**

DATE: November 5, 2010

TO: Office of Pension and Welfare Programs  
Labor Management – Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216

FROM: Corporation: THELEN, INC.  
Employer Identification Number: 38-1737354  
Address: 4191 N. Euclid Avenue, Bay City, MI 48706

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFT Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for one Executive who is a member of a "select group of management" and who is "highly compensated".

The number of participants are:

Plan 1: One

Plan Administrator: **A. SCOTT KOSTUS**  
Title: • Controller  
Employer: **THELEN, INC.**

Pursuant to Regulation's Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

**THELEN, INC.**

By:   
**THOMAS N. THELEN, Its President**

**ERISA MEMORANDUM STATEMENT**

DATE: November 5, 2010

TO: Office of Pension and Welfare Programs  
Labor Management – Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216

FROM: Corporation: THELEN, INC.  
Employer Identification Number: 38-1737354  
Address: 4191 N. Euclid Avenue, Bay City, MI 48706

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFT Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for one Executive who is a member of a "select group of management" and who is "highly compensated".

The number of participants are:

Plan 1: One

Plan Administrator: **A. SCOTT KOSTUS**  
Title: Controller  
Employer: **THELEN, INC.**

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

**THELEN, INC.**

By:   
**THOMAS N. THELEN, Its President**

ERISA MEMORANDUM STATEMENT

DATE: November 5, 2010

TO: Office of Pension and Welfare Programs  
Labor Management – Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216

FROM: Corporation: THELEN, INC.  
Employer Identification Number: 38-1737354  
Address: 4191 N. Euclid Avenue, Bay City, MI 48706

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFT Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for one Executive who is a member of a "select group of management" and who is "highly compensated".

The number of participants are:

Plan 1: One

Plan Administrator: **A. SCOTT KOSTUS**  
Title: Controller  
Employer: **THELEN, INC.**

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

**THELEN, INC.**

By:   
**THOMAS N. THELEN**, Its President

ERISA MEMORANDUM STATEMENT

DATE: November 5, 2010

TO: Office of Pension and Welfare Programs  
Labor Management – Services Administration  
U.S. Department of Labor  
Washington, D.C. 20216

FROM: Corporation: THELEN, INC.  
Employer Identification Number: 38-1737354  
Address: 4191 N. Euclid Avenue, Bay City, MI 48706

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFT Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for one Executive who is a member of a "select group of management" and who is "highly compensated".

The number of participants are:

Plan 1: One

Plan Administrator: **A. SCOTT KOSTUS**

Title: - Controller

Employer: **THELEN, INC.**

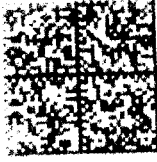
Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

**THELEN, INC.**

By:   
**THOMAS N. THELEN**, Its President

**GMH** GIARMARCO, MULLINS & HORTON, P.C.  
ATTORNEYS AND COUNSELORS AT LAW

Tenth Floor Columbia Center  
101 West Big Beaver Road  
Troy, Michigan 48084-5280



POSTAGE WILL BE PAID BY ADDRESSEE  
NO POSTAGE  
NECESSARY  
IF MAILED  
IN THE  
UNITED STATES  
\$ 00.61<sup>0</sup>  
CV 100 0000  
MAILING FROM ZIP CODE 48064

Office of Pension and Welfare Programs  
Labor Management – Services Administration  
U.S. Department of Labor  
Washington, DC 20216

