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May 13, 2011

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

2011 MAY 23 PM 2:12
EESA/PUBLIC DISCLOSURE

Re: Hooker/DeJong, Inc. Key Employee and Shareholder Retirement Plans

Dear Sir or Madam:

We are writing on behalf of our client, Hooker/DeJong, Inc.. Our client recently established two unfunded pension plans for a select group of management or other highly compensated employees ("top hat" plans). The new plans were adopted as of January 20, 2011.

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

1. Employer's name and address:
Hooker, DeJong, Inc.
316 Morris Avenue, Suite 410
Muskegon, MI 49440
2. Employer's EIN: 38-2362488
3. Hooker/DeJong, Inc. maintains plans 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 plans are the Hooker/DeJong, Inc. Shareholder Retirement Plan and the Hooker/DeJong, Inc. Key Employee Retirement Plan. The plans currently have five participants.
5. A copy of the plan documents will be provided upon request.

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

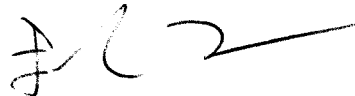
MILLER JOHNSON

Employee Benefits Security Administration
May 13, 2011
Page 2

Sincerely,

MILLER JOHNSON

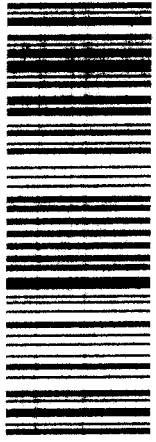
By



Frank E. Berrodin

FEB:mrt
Attachment

CERTIFIED MAIL™



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**MILLER
JOHNSON**

Attorneys and Counselors

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250 Monroe Avenue NW, Suite 800

P.O. Box 306

Grand Rapids, MI 49501-0306



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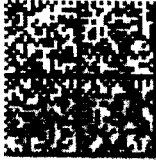
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