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EBSA/PUBLIC DISCLOSURE
2011 OCT -5 PM 4:06

September 5, 2011

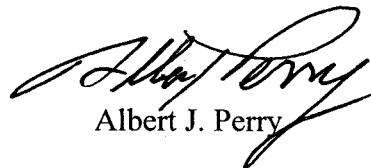
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: **System 2/90, Inc.**
Statement Pursuant to DOL Reg. 2520.104-23

Gentlemen and Ladies:

Enclosed for filing please find a Statement pursuant to DOL Reg. 2520.104-23 on behalf of System 2/90, Inc..

Sincerely,



Albert J. Perry

Enclosure

**STATEMENT PURSUANT TO
DOL REG. 2520.104-23**

Name and Address of Employer:

System 2/90, Inc.
5350 Corporate Grove Blvd., S.E.
Grand Rapids, Michigan 49512

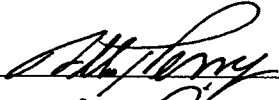
EIN of Employer:

38-2242437

System 2/90, Inc. has adopted a plan primarily for the purpose of providing deferred compensation for select management or highly-compensated employees or former employees. The number of plans is one.

SYSTEM 2/90, INC.

Dated: _____, 2011

By: 

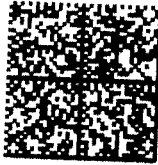
Its 



900 Fifth Third Center
111 Lyon Street, N.W.
Grand Rapids, Michigan 49503-2487



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MAILED FROM ZIP CODE 49501



TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS
SECURITY ADMINISTRATION
ROOM N-1513
US DEPARTMENT OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON DC 20210