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# Rhoades McKee PC

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GRAND RAPIDS - GRAND HAVEN

December 15, 2011

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ROBERT J. DUGAN  
 1945-2010

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

Dear Sir or Madam:

On behalf of Professional Consulting and Accounting Group, Inc. (38-2613141) I am enclosing an ERISA statement dated December 1, 2011.

Very truly yours,

RHOADES MCKEE PC



Thomas P. Hogan  
 Email: thogan@rhoadesmckee.com  
 Direct Dial: (616) 233-5215

ab  
 Encl.  
 cc: Thomas A. Karel

EBSA/PUBLIC DISCLOSURE  
 2011 DEC 23 PM 12:20

ERISA STATEMENT

Date: December 1, 2011

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

FROM: Employer: Professional Consulting and Accounting Group, Inc.

Employer Identification Number: 38-2613141.

Address: 233 E. Fulton, Suite 210, Grand Rapids, Michigan 49503.

This document constitutes the statement required by 29 C.F.R. Section 2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to Non-qualified Deferred Compensation Plans maintained by the above employer.

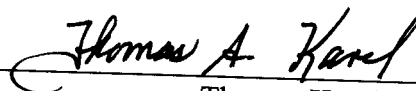
The employer currently maintains one (1) Non-qualified Unfunded Retirement Plan(s) for executives who are members of a select group of management or who are highly compensated employees.

The number of participants in each plan is as follows:

Plan 1 one  
Plan 2 \_\_\_\_\_  
Plan 3 \_\_\_\_\_

Signed

Plan Administrator:



Thomas Karel

Title: President

Employer: Professional Consulting and Accounting Group, Inc.

**Rhoades McKee**<sup>PC</sup>  
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**CERTIFIED MAIL**



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12/16/2011

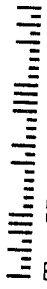
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Employee Benefits Security Administration  
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200 Constitution Avenue  
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