

Founded in 1852
by Sidney Davy Miller

MILLER CANFIELD

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April 30, 2012

VIA CERTIFIED MAIL

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

Re: Van Laan Concrete Construction, Inc. Phantom Stock Plan

To Whom It May Concern:

The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements regarding a non-qualified "top hat" plan under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended. Pursuant to Department of Labor Regulation Section 2520.104-23(b), we provide the following information on behalf of the plan sponsor, Van Laan Concrete Construction, Inc., a Michigan corporation:

1. Employer name: Van Laan Concrete Construction, Inc.
2. Employer address: 6875 Dutton Industrial Dr. SE, Dutton, MI 49316
3. Employer EIN: 38-2000077
4. Number of plans: 1
5. Total number of employees in plan: 1

The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Very truly yours,

Miller, Canfield, Paddock and Stone, P.L.C.


Justin M. Crawford

JMC/lsi

EBSA/PUBLIC DISCLOSURE
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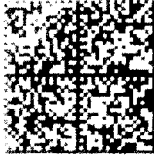
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