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May 3, 2012

**CERTIFIED MAIL, RETURN
RECEIPT REQUESTED**

Top Hat Exemption
Pension Plan Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Re: Deferred Compensation Plan of Serenus Johnson & Son Construction Co., Inc.
EIN 38-2818293

Dear Sir/Madam:

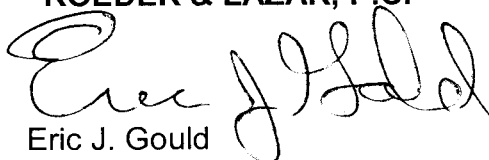
With respect to the above-referenced employer, enclosed please find an executed Alternative Compliance Statement for deferred compensation arrangements between the employer and one of its employees.

Please file the Alternative Compliance Statement and return one date-stamped copy acknowledging receipt to my attention. A preaddressed return envelope is enclosed for convenience.

Should any questions or problems arise, please contact the undersigned.

Very truly yours,

COUZENS, LANSKY, FEALK, ELLIS,
ROEDER & LAZAR, P.C.


Eric J. Gould

EJG/kw

Enclosures

2012 MAY -8 PM 4:15
EBSA/PUBLIC DISCLOSURE

ALTERNATIVE COMPLIANCE STATEMENT

Top Hat Exemption
Pension Plan Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

EBBA/PUBLIC DISCLOSURE
2012 MAY -8 PM 4:15

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the Department of Labor Regulations, 29 CFR 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Serenus Johnson & Son Construction Co., Inc.
5178 Kasemeyer Road
Bay City, MI 48706

Employer Identification Number: 38-2818293

Serenus Johnson & Son Construction Co., Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

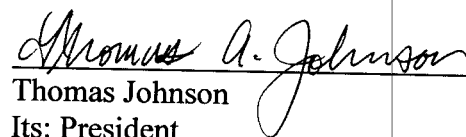
Number of Plans and
Participants in Each
Plan: 1

Plan covering: Billy R. Woolwine, Jr.

Dated: APRIL 24, 2012

SERENUS JOHNSON & SON CONSTRUCTION
CO., INC.

By:

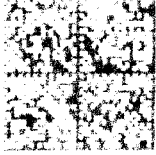

Thomas Johnson
Its: President

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FARMINGTON HILLS, MI 48331-2913

TO:

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U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

FIRST CLASS MAIL

20210

