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 MERITAS LAW FIRMS WORLDWIDE

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January 11, 2013

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

Re: Progressive Surface, Inc.
Deferred Compensation Plan for Lewis VanKuiken

2013 JAN 16 PM 2:23
 RECEIVED
 U.S. DEPARTMENT OF LABOR

Dear Sir or Madam:

We are writing on behalf of our client, Progressive Surface, Inc. Our client recently established an unfunded pension plan for a select group of management or other highly compensated employees (a "top hat" plan). The new plan was effective as of December 21, 2012 and signed on December 21, 2012.

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

1. Employer's name and address:

Progressive Surface, Inc.
4695 Danvers Drive, S.E.
Grand Rapids, MI 49512
2. Employer's EIN: 38-1883567
3. Progressive Surface, Inc. maintains a plan 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 plan is the Progressive Surface, Inc. Deferred Compensation Plan for Lewis VanKuiken. The plan currently has one participant.
5. A copy of the plan document will be provided upon request.

MILLER JOHNSON

U.S. Department of Labor

January 11, 2013


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

Sincerely,

MILLER JOHNSON

By


James C. Bruinsma

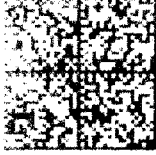
JCB:jv

cc: Doug Poortenga

CERTIFIED MAIL



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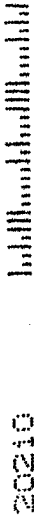


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**MILLER
JOHNSON**
Attorneys and Counselors

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