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Date: 12/17/13

VIA CERTIFIED MAIL

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

RE: JMS Incorporated of Holland Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

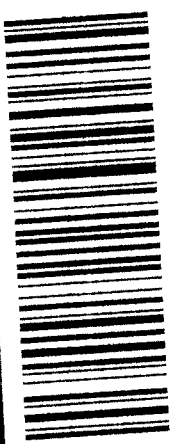
1. JMS Incorporated of Holland (the "Sponsor"), a Michigan corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 1010 Productions Ct. Holland, MI 49423.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 38-3205558.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 2 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

David J. ... - President
Officer Name Title

From: TPIS Inc.
1010 Productions Ct
Holland, MI 49423

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To: United States Dep. of Labor
Employee Benefits Administration
Dept Hat Plan Exemption
200 Constitution Ave N.W
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