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March 28, 2014

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: Van Dyken Mechanical, Inc. Value Shares Plan

Dear Sir or Madam:

We are writing on behalf of our client, Van Dyken Mechanical, 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 January 1, 2014 and signed on March 26, 2014.

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

1. Employer's name and address:

Van Dyken Mechanical, Inc.
4275 Spartan Industrial Drive, S.W.
Grandville, MI 49418
2. Employer's EIN: 38-1845340
3. Van Dyken Mechanical, 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 plan is the Van Dyken Mechanical, Inc. Value Shares Plan. The plan currently has three participants.
5. A copy of the plan document will be provided upon request.

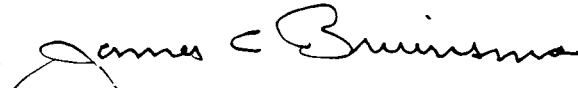
MILLER JOHNSON

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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: Scott Wiersma

CERTIFIED MAIL™

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