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October 2, 2014

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

Re: **Marine Industries, Inc. - Supplemental Executive Retirement
Program Top Hat Plan Alternative Reporting Method**

Ladies and Gentlemen:

Marine Industries, Inc. (the "Plan Sponsor") has established the Supplemental Executive Retirement Program, an unfunded deferred compensation plan (the "Plan") for the benefit of a key employee of its affiliate, Marine Industries Custom Fabricators, Inc. (the "Employer"). On behalf of the Plan Sponsor and the Employer, this letter provides notice that the Plan has been established pursuant to the alternative reporting method of compliance set forth in DOL Reg. 2520.104-23. Specifically, we notify you of the following with respect to the Plan:

1. Employer: Marine Industries Custom Fabricators, Inc.
2. Plan Sponsor and Plan Administrator: Marine Industries, Inc.
3. Address: 2900 Boyne Rd., Box 368, Marlette, Michigan 48453
4. EIN: 38-2137077
5. Plan Purpose: Provide deferred compensation for select management or highly-compensated employees.
6. Current Number of Participants: 1

If you have any questions regarding this matter, please direct your inquiry to the undersigned.

Very truly yours,

Heidi A. Lyon

HAL:alf

By Certified Mail

c (by email only):

Lowell T. Driver, II
Jim Smallegan



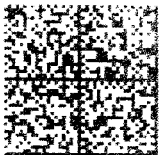
900 Fifth Third Center
 111 Lyon Street, N.W.
 Grand Rapids, Michigan 49503-2487

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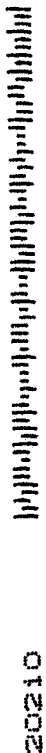
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Receipt Receipt Requested



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