

ENGINEERING & DESIGN RESOURCES, INC.
70 West Michigan Avenue
Battle Creek, MI 49017
(269) 965-2262

December 31, 2014

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

Re: Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Engineering & Design Resources, Inc. Deferred Compensation Plan (the "Plan"), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Engineering & Design Resources, Inc.
 70 West Michigan Avenue
 Battle Creek, MI 49017
2. Employer's Employer Identification Number: 20-0361825
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains 1 plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees as follows:
 Engineering & Design Resources, Inc. Deferred Compensation Plan.

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Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

ENGINEERING & DESIGN RESOURCES,
INC.

A handwritten signature in black ink, appearing to read "Mark Disney", written in a cursive style.

By: Mark Disney
Its: President

**KREIS
ENDERLE**

KREIS, ENDERLE, HUDGINS & BORSOS, P.C.
ATTORNEYS AT LAW

One West Michigan Avenue
Battle Creek, MI 49017

ADDRESS SERVICE REQUESTED

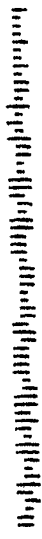
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U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
TOP-HAT PLAN EXEMPTION
200 CONSTITUTION AVENUE, NW, SUITE N-1513
WASHINGTON, DC 20210

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