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March 4, 2015

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

2015 MAR 15 09:31
U.S. DEPARTMENT OF LABOR
WASHINGTON, DC 20210

Re: Mechanical Testing Services, Inc. Deferred Compensation Plan

Dear Sir or Madam:

We are writing on behalf of our client, Mechanical Testing Services, 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, 2015 and signed on February 19, 2015.

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

1. Employer's name and address:

Mechanical Testing Services, Inc.
4275 Spartan Industrial Drive, S.W.
Grandville, MI 49418
2. Employer's EIN: 38-2903698
3. Mechanical Testing Services, 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 Mechanical Testing Services, Inc. Deferred Compensation Plan. The plan currently has two participants.
5. A copy of the plan document will be provided upon request.

MILLER JOHNSON

U.S. Department of Labor

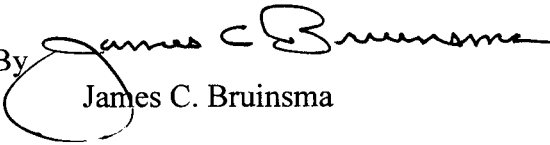
March 4, 2015

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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

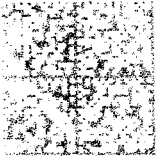
CERTIFIED MAIL™

MILLER
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