



45 Ottawa Avenue SW  
Suite 1100  
P.O. Box 306  
Grand Rapids, MI 49501-0306

MERITAS LAW FIRMS WORLDWIDE

**FRANK E. BERRODIN**  
Attorney at Law

616.831.1769  
616.988.1769 fax  
berrodinf@millerjohnson.com

August 16, 2016

2520162670050

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: Marceco, Ltd. Stock Appreciation Plan for Mark Kimball

Dear Sir or Madam:

We are writing on behalf of our client, Marceco, Ltd. 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 June 27, 2016 and signed on June 27, 2016.

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

1. Employer's name and address:

Marceco, Ltd.  
4585 40th Street  
Grand Rapids, MI 49512

2. Employer's EIN: 38-3488505.

3. Marceco, Ltd. 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 Marceco, Ltd. Stock Appreciation Plan for Mark Kimball. The plan currently has one participant.

5. A copy of the plan document will be provided upon request.

MILLER JOHNSON

August 16, 2016  
Page 2

---

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER JOHNSON

A handwritten signature in black ink, appearing to be 'F. Berrodin', with a long horizontal flourish extending to the right.

By

Frank E. Berrodin

FEB:mak

**CERTIFIED MAIL**

**MILLER  
JOHNSON**  
Attorneys

45 Ottawa Avenue SW, Suite 1100  
P.O. Box 306  
Grand Rapids, MI 49501-0306



U.S. POSTAGE & METS  
PTNEY BOWES  
ZIP 49503 \$ 006.46<sup>5</sup>  
02 1W  
0001368860 AUG 16 2016



7015 1520 0003 1537 9461

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

