

2520172650070

**Lynwood P. VandenBosch**

P: 616.726.2201 F: 616.726.6801

LVandenBosch@fosterswift.com

Suite 200

1700 East Beltline, NE

Grand Rapids, MI 49525

September 7, 2017

***Certified Mail - Return Receipt Requested***

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

SEP 11 2017 10:00 AM  
U.S. DEPARTMENT OF LABOR  
WASHINGTON, DC 20210

Dear Sir/Madam:

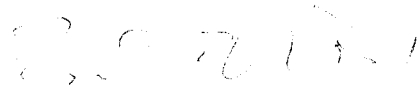
Please let this serve as notice that the employer identified below maintains an unfunded deferred compensation plan. The following information is disclosed pursuant to DOL Reg. 2520.104-23 imposed by the Employee Retirement Income Security Act of 1974:

1. The employer is The DECC Company, Inc., a Michigan corporation.
2. The employer's address is 1266 Wallen Avenue SW, Grand Rapids, Michigan 49507
3. The employer's identification number (EIN) is 38-1723933.
4. The employer maintains two plans identified as:
  - (a) Deferred Compensation Agreement between The DECC Company, Inc. and Curt Jacob, and
  - (b) Deferred Compensation Agreement between The DECC Company, Inc. and Mark Piersma.
5. The employer maintains two (2) such plans with one (1) participating employee on each plan.

Please contact me if you need any additional information.

Best regards,

FOSTER SWIFT COLLINS & SMITH PC



Lynwood P. VandenBosch

LPV:smv

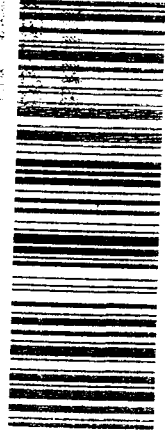
cc (via email): The DECC Company, Inc.

78131.29671.3141026-1

**FOSTER SWIFT**  
FOSTER SWIFT COLLINS & SMITH PC ATTORNEYS

1700 E. Beltline Ave NE  
Suite 200  
Grand Rapids MI 49525

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