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Dedicated to Customer Satisfaction, employee well-being and profitable growth.

March 1, 2019

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue NW, N-1515
Washington, DC 20210

2520191430046

Re: Alternative Compliance Statement

Ladies and Gentlemen:

This letter is filed pursuant to section 2520.104-23 of the Labor Regulations as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 as amended. The information required by the regulation is as follows:

1. Our name, address, and EIN are 38-1333053

Irwin Seating Company
3251 Fruit Ridge Ave. NW
Grand Rapids, MI 49544

2. We maintain 10 unfunded plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
3. 10 employees participate in the plans.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ray VanderKooi'.

Ray VanderKooi, CFO
Irwin Seating Company

cc: John D. Arendshorst, Varnum LLP

Irwin Seating Comp:

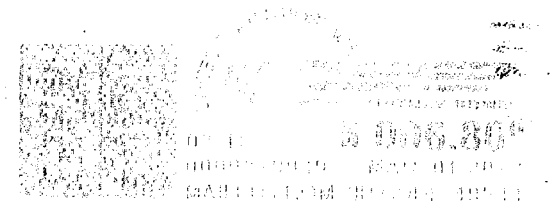
Seating Division

3251 Fruit Ridge NW | Grand Rapids, Michigan 49544 | USA

VANDER KOOI



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