FORM 5	UN

)	Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).
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Form 3 Holdings Reported.

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549
ANNUAL STATEMENT OF CHANGES IN BENEFICIAL

OWNERSHIP

OMB APPROVAL
OMB Number: 3235-0362

Estimated average burden hours per response: 1.0

Form 4 Transa	ctions Reported.	File	ed pursuant to Sect or Section 30(h		ne Securities Exch tment Company A							
1. Name and Addr SMITH LO			[·] Trading Symbol EST PRODU	<u>NC</u> [(Ch	telationship of Repor eck all applicable) X Director Officer (give title	109	n(s) to Issuer 10% Owner Other (specify					
(Last) 2801 EAST BI	(First) ELTLINE, N.E.	(Middle)	3. Statement for 12/25/2010	lssuer's Fisc	al Year Ended (Mo	'Year)	below)		low)			
(Street) GRAND RAPIDS	MI	49525	4. If Amendmen	4. If Amendment, Date of Original Filed (Month/Day/Year)					 6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person 			
(City)	(State)	(Zip)										
	Та	ble I - Non-Deriv	ative Securiti	es Acquir	ed, Disposed	of, or	Beneficial	ly Owned				
1. Title of Security (Instr. 3) 2. Transaction Date (Month/Day/Year)			2A. Deemed Execution Date, if any (Month/Day/Year)	Execution Date, if any Code (Instr.) Of (D) (Instr. 3, 4 and 5)				5. Amount of Securities Beneficially Owned at end of	6. Ownership Form: Direct (D) or	7. Nature of Indirect Beneficial		
				<i>s</i> ,	Amount	(A) or (D)	Price	Issuer's Fiscal Year (Instr. 3 and 4)	Indirect (I) (Instr. 4)	Ownership (Instr. 4)		
		1	1		1			1	1	1		

Common Stock						20,644	D	
Common Stock						12,000		By P/S Plan
Common Stock	12/15/2010	А	22	Α	\$37.18	2,029		Def Comp Interest

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

			(0.9., P													
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	of Deriv Secur Acqui (A) or Dispo of (D)	of Expiration Date Oerivative Securities Acquired A) or Disposed of (D) Instr. 3, 4		Expiration Date Amount of		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)			
					(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares						

Explanation of Responses:

/s/ Louis A. Smith

01/22/2011

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

 * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.