SEC Form 5

FORM 5

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

Form 3 Holdings Reported.

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

ANNUAL STATEMENT OF CHANGES IN BENEFICIAL **OWNERSHIP**

OMB APPROVAL

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by P/S Plan

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Form 4 Transacti	ons Reported.	FIR	or Section 30(h		tment Company A							
1. Name and Addres <u>GLENN MIC</u>			Trading Symbol EST PRODU		Relationship of Repor neck all applicable) Director X Officer (give titl below)	to Issuer % Owner her (specify low)						
(Last) 2801 EAST BEL	3. Statement for 12/29/2007	r Issuer's Fisc	al Year Ended (M	/Year)	Chief Executive Officer							
(Street) GRAND RAPIDS	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) (A	Zip)										
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned												
1. Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acq Of (D) (Instr. 3, 4		or Disposed	5. Amount of Securities Beneficially Owned at end of	6. Ownership Form: Direct (D) or	7. Nature of Indirect Beneficial Ownership		
			(monulizay) real)	5)	Amount	(A) or (D)	Price	Issuer's Fiscal Year (Instr. 3 and 4)	Indirect (I) (Instr. 4)	(Instr. 4)		
Common Stock								172,377	D			
Common Stock								8,954	Ι	by Trust		

Common Stock										4,800				by Foundation	
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)														
1. Title of Derivative Security (Instr. 3)	Derivative Conversion Date Security or Exercise (Month/Day/Year)		if any	Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficiall Owned Following Reported Transactio (Instr. 4)	Owner Form: y Direct or Indi (I) (Ins	(D) rect	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares					
Phantom Stock Units	(2)	12/15/2007		Α	6		(3)	(3)	Common Stock	6	\$47	636	D		
Phantom Stock Units	(2)	12/15/2007		Α	27		(4)	(4)	Common Stock	27	\$47	8,761	D		

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Explanation of Responses:

Common Stock

1. Reflects non-discretionary transactions affected in account pursuant to the terms of the Company's Profit Sharing and 401(k) Retirement Plan.

2. 1-for-1.

3. The phantom stock units were accrued under the Company's Deferred Compensation Plan and are payable in cash or shares of the Company's common stock until the reporting person's death, disability or retirement.

4. The phantom stock units were accrued under the Company's Stock Bonus Plan and are payable in cash or shares of the Company's common stock until the reporting person's death, disability or retirement.

/s/ Michael B. Glenn

** Signature of Reporting Person

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

12/29/2007

* 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.

Date

02/01/2008

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