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January 17, 2005

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

Re: KSM Business Services, Inc.

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the plans named below, the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.


Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: KSM Business Services, Inc.  
800 East 96<sup>th</sup> Street, #500  
Indianapolis, IN 46240
2. Employer's Employer Identification Number: 35-2123203
3. The Employer hereby states that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in the plan is as follows:

KSM Business Services, Inc. Nonqualified Deferred Compensation Plan: 8

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

Very truly yours,



By: David A. Resnick, President  
KSM Business Services, Inc.

**KATZ, SAPPER & MILLER**

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