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**G R E A T L A K E S**  
PENSION ASSOCIATES, INC.

37935 W. TWELVE MILE  
FARMINGTON HILLS, MICHIGAN 48331

www.greatlakespension.com

QUALIFIED RETIREMENT PLAN  
CONSULTING AND SERVICES

(248) 553-8070  
FAX: (248) 553-7945

April 6, 2005

Top-Hat Plan Exemption  
ESBA  
Room N-5644  
U.S. Department of Labor  
200 Constitution Ave., NW  
Washington, D.C. 20210

Re: Ser National 457(b) Plan (*Top-Hat Plan Exemption Statement*)

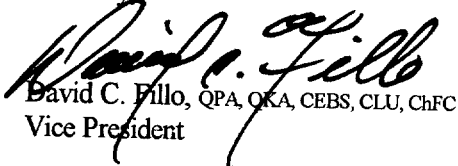
Dear Sir or Madam:

Enclosed please find the required notification statement under Part 1 of Title 1 of ERISA for the above said Top-Hat plan.

If you should have any questions regarding the enclosed, please do not hesitate to contact the Employer (Plan Administrator) listed on the statement or our office.

Thank you.

Sincerely,

  
David C. Fillo, QPA, OPA, CEBS, CLU, ChFC  
Vice President

Enclosure

cc: Mr. Manuel Vega

DEPARTMENT OF LABOR NOTIFICATION  
TOP-HAT PLAN EXEMPTION STATEMENT

Top-Hat Plan Exemption  
ESBA  
Room N-5644  
U.S. Department of Labor  
200 Constitution Ave., NW  
Washington, D.C. 20210

*In compliance with the requirements of the alternative reporting and disclosure under Part 1 of Title 1 of ERISA for unfunded or insured plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23, the following information is provided by the Plan Administrator (Employer):*

Employer Name: Ser-Jobs For Progress National, Inc.

Address: 5251 N. O'Connor Blvd. #2550, Irving, TX 75063

Employer EIN: 85-0197752

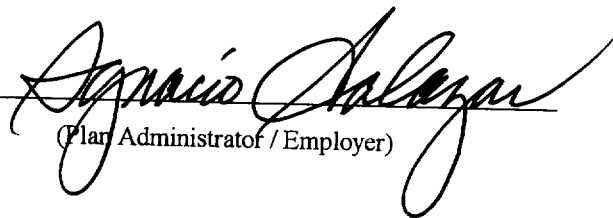
Name of Plan: Ser National 457(b) Plan

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: One

Number of Employees in the Plan as of the date of this filing: One

Signed by:

  
(Plan Administrator / Employer)

Date: March 18th, 2005

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