

G.C.S.I.

Governmental Consultant Services, Inc.

530 WEST IONIA STREET, LANSING, MICHIGAN 48933 telephone (517) 484-6216/FAX (517) 484-0140

Board of Directors

PATRICK LAUGHLIN GARY M. OWEN
NELL KUHNMUENCH MICHAEL D. HAWKS STEPHEN E. YOUNG

2520053320353

October 14, 1999

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Dear Sir or Madam:

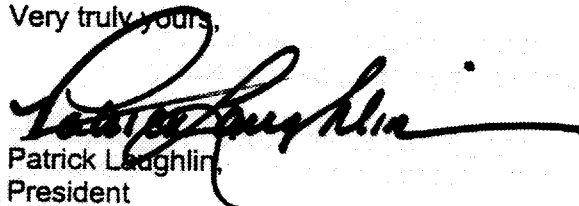
Governmental Consultant Services, Inc. hereby supplies the following information pursuant to Department of Labor Regulations §2520.104-23:

- A. Name and Address of Employer:
Governmental Consultant Services, Inc.
530 W. Ionia, Suite B
Lansing, MI 48933
- B. Employer Identification Number: 38-2443006
- C. Governmental Consultant Services, Inc. maintains a buy-sell and deferred compensation agreement for a select group of management or highly compensated employees. Four employees are participating in this agreement.

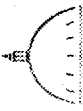
It is our understanding that this letter fulfills our notification obligations under the Employee Retirement Income Security Act of 1974 in lieu of an annual filing requirement.

Please call me at (517) 484-6216 between the hours of 9:00 a.m. and 5:00 p.m. EST with any questions or our CPA, Craig Godfrey with Plante & Moran, LLP at (517) 336-7530.

Very truly yours,


Patrick Laughlin
President

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