

**BINGHAM SUMMERS
WELSH & SPILMAN LLP**
Attorneys at Law

November 7, 2001

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U.S. DEPT. OF LABOR
PWSA/PUBLIC DISCLOSURE
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Top Hat Plan Exemption
Pension and Welfare Benefits
Administration Station
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

**RE: Alternative Reporting and Disclosure Statement For
NonQualified Deferred Compensation Plans**

To whom it may concern:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

Name and address of Employer: GSF, Inc.
107 South Pennsylvania Street, Suite 300
Indianapolis, IN 46204

Employer Identification Number: 35-1734232

On August 14, 2001, GSF, Inc. adopted two plans, both of which are primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in each Plan: One plan covering nine employees
One plan covering two employees

Respectfully submitted,

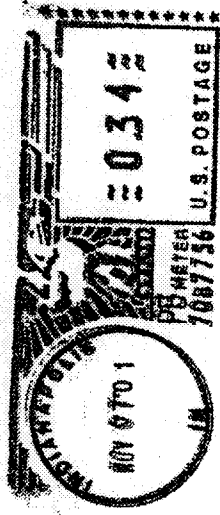

Linda Nichols Kenny

LNK/kmm
cc: Ronald Gates

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