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U.S. DEPT. OF LABOR
MMA/PUBLIC DISCLOSURE
NOV 22 PM 12:28

**VIA CERTIFIED MAIL -
RETURN RECEIPT REQUESTED**

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

TOP-HAT REGISTRATION STATEMENT

Ladies and Gentlemen:

In accordance with Department of Labor Reg. §2520.104-23, MMA Service Corporation located at 620 S. Capitol Avenue, Lansing, MI 48933-2308 and assigned EIN 38-2290948 by the Internal Revenue Service, hereby declares that it has adopted an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees presently covered under each plan is as follows:

PLAN NAME

PARTICIPANTS COVERED

Supplemental Benefit Plan of MMA
Service Corporation for John MacIlroy

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The filing of this statement is intended solely to comply with Reg. §2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by MMA Service Corporation that the arrangement described herein is an "employee pension benefits plan" subject to the Employee Retirement Income Security Act of 1974, as amended.

Respectfully Submitted,



Louis R. Monticello
Senior Vice President & Secretary



MMA
 Service
 Corporation
 620 S. Capitol Avenue, P.O. Box 14247
 Lansing, Michigan 48901-4247

Fold at line over top of envelope to
 the right of the return address

CERTIFIED

Z 276 691 481

MAIL



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 Pension and Welfare Benefits Administration
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 Washington, DC 20210

