



HUMAN DEVELOPMENT COMMISSION

Helping People. Changing Lives.

Community Action

429 Montague Avenue • Caro, MI 48723
PH. (989) 673-4121 • FAX (989) 673-2031

- Bad Axe PH. (989) 269-9502 • FAX (989) 269-6166
- Lapeer PH. (810) 664-7133 • FAX (810) 664-2649
- Sandusky PH. (810) 648-4497 • FAX (810) 648-5422

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April 14, 2009

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: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, Pursuant to Regulation Section 2520.104-12(b), we provide the following information:

1. Employer Name: Human Development Commission
2. Employer Address: 429 Montague Avenue, Caro MI 48723
3. Employer EIN: 38-1792679
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in each Plan: 26

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,

Mary Ann Vandemark
Executive Director

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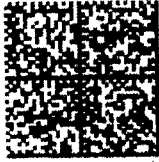


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Caro, MI 48723-1997



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Washington DC 20210

