

FOSTER SWIFT

FOSTER SWIFT COLLINS & SMITH PC || ATTORNEYS

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David VanderHaagen
Allan O. Maki

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Reply To: Lansing

January 6, 2011

Certified Mail - Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Dear Sir or Madam:

Please let this serve as notice that Pace & Partners, Inc. maintains an unfunded deferred compensation plan. The following information is disclosed pursuant to DOL Reg. 2520.104-23 under the Employee Retirement Income Security Act of 1974:

1. The employer is Pace & Partners, Inc.
2. The employer's address is 1223 Turner St., Ste. 101, Lansing, MI 48905.
3. The employer's identification number (EIN) is 38-3056524.
4. The employer maintains the deferred compensation plan, which is titled the "Deferred Compensation Agreement," primarily for the purpose of providing an unfunded deferred compensation benefit for a management and highly compensated employee of the employer. The Employer adopted the Plan effective as of December 31, 2010.
5. The employer maintains one (1) such plan with one (1) participating employee.

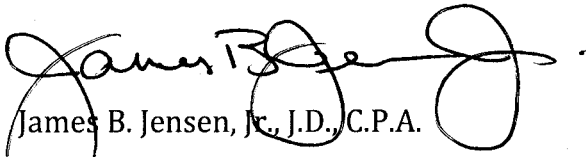
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Please call if you require any additional information.

Sincerely,

FOSTER SWIFT COLLINS & SMITH PC


James B. Jensen, Jr., J.D., C.P.A.
[BJ]:[CF]:jlr

cc: Elissa S. Crumley, Vice-President, Pace & Partners, Inc.