



EBSA/PUBLIC DISCLOSURE

2011 JUN 15 PM 1:03

June 1, 2011

BY CERTIFIED MAIL NO. 7004 2890 0002 2921 8747
RETURN RECEIPT REQUEST

Board of Directors**Board Chairperson****Curtis V. Flowers**

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 Loop Capital Investment
 Corporation

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The Guess Group, Inc.

Reverend**Fred D. Broussard**

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 Comerica Bank

Robbyn Johnson

Inspection Specialist,
 Public Company
 Accounting Oversight
 Board

Reverend**Leslie Smith II**

Chief Executive Officer/
 Founder

United States Department of Labor
 Employee Benefits Security Administration
 Top Hat Plan Exemption
 200 Constitution Ave., N.W., Ste. N-1513
 Washington, D.C. 20210

RE: Change Happens – 457(f) Ineligible Deferred Compensation Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Change Happens, a Texas corporation, (the “Sponsor”) maintains and sponsors the Change Happens 457(f) Ineligible Deferred Compensation Plan (the “Plan”).
2. The address of the Sponsor is PO Box 88107, Houston, TX 77288
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 76-0297531.
4. The Sponsor declared it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees: the Plan.
5. There is 1 employee participating in the Plan.

Respectfully Submitted,

Kae Shakir, MPA, PHR
 Human Resources

Change
HAPPENS!
FORMERLY FUUSA

3353 Elgin St., Houston, TX 77004



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Employee Benefits Security Administration
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