



1800 E. Lambert, Suite 115
Brea, CA. 92821

June 13, 2011

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

Via Certified Mail

EBSA/PUBLIC DISCLOSURE
2011 JUN 22 AM 11:16

Re: The "Summit Payroll Stock Appreciation Rights Plan"

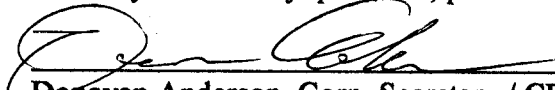
Dear Sirs/Madams:

On behalf of the plan administrator of Summit Payroll Stock Appreciation Rights Plan (the "Plan"), please be advised that Summit Services, Inc. has adopted Summit Payroll Stock Appreciation Rights Plan, on June 13, 2011:

Employer	Address	EIN	No. of Top Hat Plans	No. of Participating Employees
Summit Services, Inc.	1800 E Lambert, Suite 115 Brea, CA. 92821	26-0320519	1	1

The foregoing employer maintains Summit Payroll Stock Appreciation Rights Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This notice is filed pursuant to Reg. Section 2520.104-23.

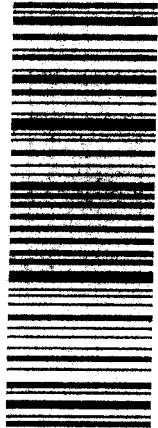
Should you have any questions, please contact the undersigned.


Donovan Anderson, Corp. Secretary / CFO

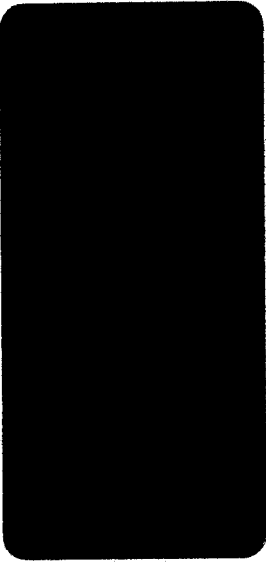
6/13/11
Date

MM SUMMIT
HR & PAYROLL
1900 E. Lambert Rd., Suite 115
Brea, CA 92821

CERTIFIED MAIL



7010 0780 0002 2138 9514



**RETURN RECEIPT
REQUESTED**

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Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

11/11/2010 11:11:11