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EBSA/PUBLIC DISCLOSURE

2012 FEB -1 PM 12: 21

January 27, 2012

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

RE: Alternative Reporting and Disclosure Statement for Unfunded Nonqualified Deferred Compensation Plans for Certain Selected Employees

This statement is being provided pursuant to Department of Labor Regulation 2520.104-23 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 for unfunded plans for a select group of management or highly compensated employees. In accordance with said Regulation, Handi Medical Supply is providing the following information:

Sponsoring Employer Name and Address: Handi Medical Supply
2505 University Ave W
St. Paul, MN 55114

Sponsoring Employer Identification Number: 41-1668164

Number of Plans: 01

Name of Plan: Accumulation VUL

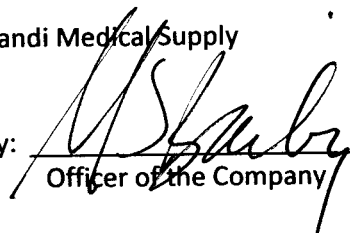
Number of Participants 01

The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees.

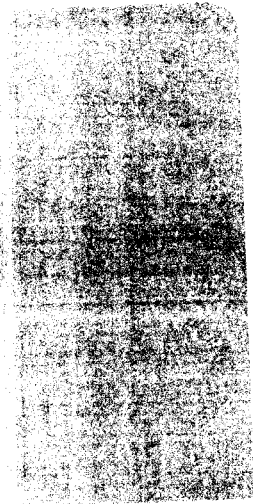
Please acknowledge receipt of this notice by stamping or signing the enclosed copy of this notice and returning it to me in the enclosed envelope.

Handi Medical Supply

By:



Officer of the Company



2505 University Avenue West / Saint Paul, Minnesota 55114 / www.handimedical.com

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Employee Benefits Security Administration
Top Hat Plan Exemption
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Washington, DC 20010