

2520121600008



George A. Smith II
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May 1, 2012

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top-Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

EBSA/PUBLIC DISCLOSURE
2012MAY -8 PM 4: 15

Re: Systems Products and Solutions, Inc. SAR Agreement with Randy M. Tieszen

Dear Secretary of Labor:

Systems Products and Solutions, Inc. (the "Employer"), 4950 Corporate Drive, Suite 115, Huntsville, Alabama 35805, Employer Identification Number 26-1445139, established an unfunded non-qualified deferred compensation plan for one highly compensated and management employee of the Employer on January 31, 2012. This plan is set forth in a SAR Agreement entered into with the applicable employee. The number of employees participating in the plan and the number of agreements is one (1). The Employer does not sponsor any other non-qualified deferred compensation plans.

This statement constitutes an alternative method of compliance with the reporting and disclosure requirements of part 1 of Title I of the Employee Retirement Income Security Act of 1974, as contemplated by the rule set forth at 29 CFR § 2520.104-23.

Please contact us if you need further information.


Sincerely,

A handwritten signature in cursive script, appearing to read 'G. Smith II'.

George A. Smith, II

cc: Nilmini Thompson
Jay A. Reichmann, CPA

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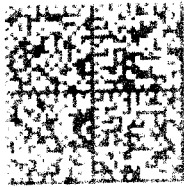
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