

GRAYDON HEAD

LEGAL COUNSEL | SINCE 1871

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EDSA/PUBLIC DISCLOSURE

2012 JUL 24 PM 3:55

Lyndsey R. Barnett
Direct: 513-629-2817
lbarnett@graydon.com

July 19, 2012

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

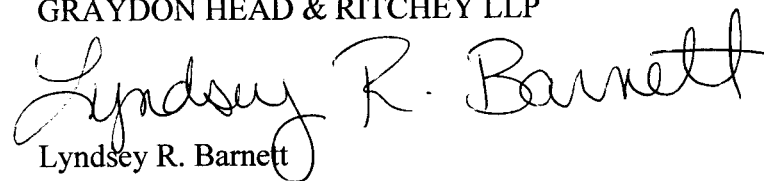
Re: **Elwood Staffing Deferred Compensation Plan**

Dear Sir or Madam:

On behalf of Elwood Staffing Services, Inc., enclosed is an Alternative Reporting and Disclosure Statement under Regulation §2520.104-23 filed this day with respect to the above-referenced plan established for a select group of management or highly compensated employees of Elwood Staffing Services, Inc.

Very truly yours,

GRAYDON HEAD & RITCHEY LLP


Lyndsey R. Barnett

LRB

Enclosures

c: Ms. Mary Weiss (w/encls.)

3693650.1
Cincinnati at Fountain Square

Northern Kentucky at the Chamber Center

Butler/Warren at University Pointe

Graydon Head & Ritchey LLP | 1900 Fifth Third Center | 511 Walnut Street | Cincinnati, OH 45202
513.621.6464 Phone | 513.651.3836 Fax | www.graydonhead.com

ELWOOD STAFFING SERVICES, INC.

**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR PENSION PLAN FOR CERTAIN SELECTED EMPLOYEES**

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for select groups of management or highly compensated employees, specified in Department of Labor Regulations 29 C.F.R. Section 2520.104-23, the following information is provided on behalf of the following employer:

Name and Address of Employer: Elwood Staffing Services, Inc.
4111 Central Avenue
Columbus, IN 47202

Employer Identification
Number: 35-1984435

Elwood Staffing Services, Inc. maintains the Elwood Staffing Deferred Compensation Plan for the purpose of providing deferred compensation to select management or highly compensated employees.

The Deferred Compensation Plan is not effective until August 1, 2012 and it is expected that 6 employees will be participating in the Deferred Compensation Plan as of August 1, 2012. Copies of the plan document are available upon request.

Dated: July 19, 2012

GRAYDON HEAL
LEGAL COUNSEL · SINCE 1871

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