

ANDERSON**O'BRIEN**

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by Estate Law Specialist Board, Inc.

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December 5, 2012

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

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
 7000 0520 0013 8591 6632

In Re: Top Hat Plan Exemption Filing
 Alliance Collection Agencies, Inc.
 Deferred Compensation Plan
 Our File: 21786

Dear Sir or Madam:

The following Top Hat Plan Statement is submitted on behalf of Alliance Collection Agencies, Inc.:

Top Hat Plan Statement

1. Name and Address of the Employer: Alliance Collection Agencies, Inc., 3916 South Business Park Avenue, P.O. Box 1267, Marshfield, Wisconsin 54449.
2. Employer Identification Number: 39-0924634.
3. Alliance Collection Agencies, Inc. has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Name of Plan: Stock Appreciation Agreement.
5. Number of Plans: One (1).
6. Number of Employees in each Plan: One (1).


The employer will send a copy of the plan document to the Secretary, upon request. The above statement is given pursuant to Department of Labor Regulation 2520.104-23.

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Employee Benefits Security Administration
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It is intended that this statement comply with the Top Hat Plan Exemption filing provisions. If you have any questions regarding this filing, please contact me.

Sincerely,

ANDERSON O'BRIEN
BERTZ, SKRENES & GOLLA



Ronald T. Skrenes

RTS:lm/398038

cc: Mr. Daniel J. O'Connell, President
Alliance Collection Agencies, Inc.
P.O. Box 1267
Marshfield, WI 54449

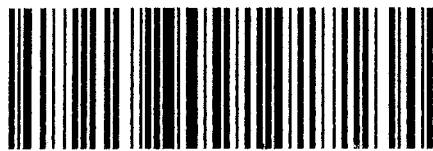
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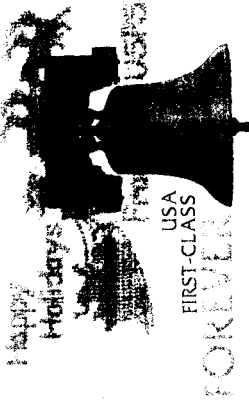
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MILWAUKEE, WI 53233-0228

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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
U S DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

