

## PLOTNICK &amp; ELLIS, P.C.

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~ALSO MEMBER MD. BAR

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April 8, 2013

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

RE: Notice of Plans of Deferred Compensation

To Whom It May Concern:

Enclosed, please find a notice of Plan of Deferred Compensation for Professional Planning Associates, Inc. Professional Planning Associates, Inc. maintains one deferred compensation plan primarily for the purpose of providing deferred compensation to a select group of management. Such plan qualifies for the Top Hat Plan Exemption under 26 U.S.C. § 1024(a)(6) and D.O.L. Reg. § 2520.104-23.

Please feel free to contact me if you have any questions or concerns.

Very truly yours,

PLOTNICK &amp; ELLIS, P.C.

By:   
E. Marc Miller

EMM:  
Enclosure

cc: David Waters

2013 APR 15 PM 1:05  
 1100 N. MARKET ST.  
 PHILADELPHIA, PA 19107

**Professional Planning Associates, Inc.**  
**1429 Walnut Street, Suite 600**  
**Philadelphia, PA 19102**  
**(215) 875-8666**

March 28, 2013


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

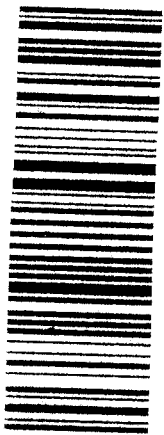
RE: Notice of Plan of Deferred Compensation

To Whom It May Concern:

Pursuant to 29 U.S.C. § 1024(a)(6), and DOL Reg. § 2520.104-23, Professional Planning Associates, Inc. hereby files the following information with respect to its deferred compensation plan:

1. Professional Planning Associates, Inc.'s address is:  
  
Professional Planning Associates, Inc.  
Attn: David Waters  
1429 Walnut Street, Suite 600  
Philadelphia, PA 19102
2. Professional Planning Associates, Inc.'s Federal Employer Identification Number (EIN) is:  
23-245-6861.
3. Professional Planning Associates, Inc. maintains one (1) deferred compensation plan primarily for the purpose of providing deferred compensation to a select group of management. The plan is maintained for one (1) employee.
4. Bernard I. Waters is the manager covered by the above-referenced deferred compensation plan.
5. Copies of all documents relating to the above-referenced deferred compensation plan are available upon the request of the Secretary of Labor.
6. The plan was originally executed on January 1, 2013.

Very truly yours,  
  
David Waters,  
President and Plan Administrator



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# First Class Mail

PLOTNICK & ELLIS, P.C.  
SUITE 200  
261 OLD YORK ROAD  
JENKINTOWN, PENNSYLVANIA 19046

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