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**LAW OFFICE OF
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November 6, 2013

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

Re: The Albrecht Companies, Inc. Deferred Compensation Plan

Dear Sir or Madam:

This statement is filed in accordance with Department of Labor Regulation 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, with regard to pension plans for certain select employees. The Albrecht Companies, Inc., a Michigan corporation, (the "Company") has adopted and maintains the following plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Plan name: Deferred Compensation Plan

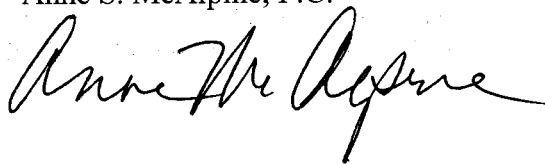
Number of employees in plan (as of the date of this letter): 4

The name, address and Employer Identification Number of the Company are as follows:

The Albrecht Companies, Inc.
26533 Evergreen Road
Suite 400
Southfield, MI 48076
EIN:38-2137062

Any questions concerning this filing should be directed to the undersigned.

Very truly yours,
Anne S. McAlpine, P.C.



cc: Steven P. Mellos

Anne S. McAlpine, P.C.
20902 Mack Ave., Suite 206
Grosse Pointe Woods, MI 48236

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