



PLANNING SURVEYING ENGINEERING DESIGN

G R O U P

November 20, 2013

CERTIFIED MAIL
Return Receipt Requested
Receipt No.

TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D. C. 20210

RE: Section 2520.104-23 of the Department of Labor Regulations

Dear Reader:

Pursuant to Section 110 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Section 2520.104-23 of the Department of Labor Regulations, WGM Group, Inc. hereby provides the information required to comply with the reporting and disclosure requirements applicable to unfunded plans maintained by an employer for a select group of management or highly compensated employees. As required under Section 2520.104-23(b)(1) of the Regulations, this statement provides a list of the plans maintained by WGM Group, Inc. and the number of participants in each plan.


1. The name and address of the employer is as follows: WGM Group, Inc., 1111 E. Broadway, Missoula, MT 59802.
2. The employer identification number assigned by the Internal Revenue Service for the employer is: 81-0382876.
3. WGM Group, Inc. hereby declares that it maintains one nonqualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The name of the deferred compensation plan is the "WGM Group, Inc. Amended and Restated Deferred Compensation Plan" and there are currently seven employees participating in the plan:

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If you need any further information, please call or write me.

Respectfully submitted,

WGM Group, Inc.

By: 
Title: PRESIDENT

cc: Michael J. Voves, Dorsey & Whitney LLP



1111 E. BROADWAY
MISSOULA, MT 59802

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