



WALKER
PARKING CONSULTANTS

2520130092617

2121 Hudson Avenue
Kalamazoo, MI 49008

Office: 269.381.6080
Fax: 269.343.5811
www.walkerparking.com

January 11, 2014
(Via Return/Receipt Mail)

2014 JAN 22 PM 5:

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
US Department of Labor
200 Constitution Ave NW
Washington, DC 20210

Re: Unfunded Top Hat Plan
Reporting Under Part 1 Title I of the Employee Retirement Income Security Act

Dear Sir/Madam:

This statement is filed under Department of Labor Regulation 2520.104-23 in accordance with the alternative form of compliance with the reporting and disclosure requirements of Part 1 Title I of the Employee Retirement Income Security Act.

- The employer is Walker Parking Consultants, 2121 Hudson Avenue, Suite 201, Kalamazoo, MI 49008.
- The Internal Revenue Service Employer Identification Number is 38-1782774.
- Walker Parking Consultants maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- Walker Parking Consultants maintains one (1) such plan.
- The plan covers 20 employees.

Enclosed is a second copy of this letter. Please acknowledge receipt of this submission by stamping and time dating the copy and returning it to the Committee in the enclosed stamped self-addressed envelope. Thank you.

Sincerely yours,

WALKER PARKING CONSULTANTS

David C. Scheiner
Chief Financial Officer

DCS:caj
Enclosures (2)

CERTIFIED MAILSM

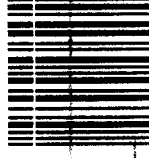


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