

February 17, 2014

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

Dear Sir or Madam:

Harley Ellis Devereaux Corporation hereby supplies the following information pursuant to Department of Labor Regulation Section 2520.104-23:

A. Name and Address of Employer:

Harley Ellis Devereaux Corporation
26913 Northwestern Hwy., Suite 200
Southfield, Michigan 48033-3476

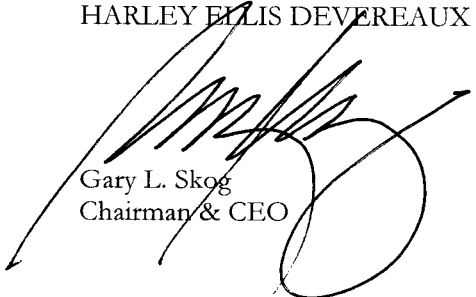
B. Employer Identification Number: 38-2645558

C. Harley Ellis Devereaux Corporation maintains certain Severance Pay Plans for select management or highly compensated employees. Two employees of the Corporation currently participate in these Plans.

It is our understanding that this letter fulfills our notification obligations under the Employee Retirement Income Security Act of 1974 in lieu of an annual filing requirement. Please feel free to contact me at (248) 262-1500, Monday through Friday between the hours of 9:00 am and 5:00 pm EST, if you have any questions.

Very truly yours,

HARLEY ELLIS DEVEREAUX CORPORATION



Gary L. Skog
Chairman & CEO

26913 Northwestern Highway
Suite 200
Southfield, Michigan
48033-3476 | USA

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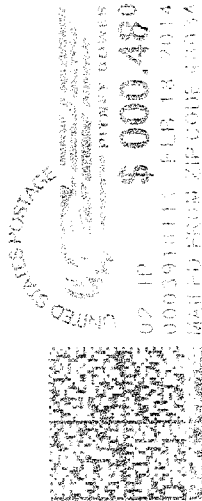
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