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Lansing MI 48933

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32300 Northwestern Highway - Suite 230
Farmington Hills MI 48334

Grand Rapids
1700 E. Beltline NE - Suite 200
Grand Rapids MI 49525

Detroit
333 W. Fort Street - 11th Floor
Detroit MI 48226

Holland
151 Central Avenue - Suite 260
Holland MI 49423

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1926-2001

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Reply To: Grand Rapids

E-Mail: mjohnson@fosterswift.com

April 11, 2014

Certified Mail - Return Receipt Requested

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

Re: SET SEG Insurance Services Agency Deferred Compensation Plan

Dear Sir/Madam:

Please be advised that SET SEG Insurance Services Agency, Inc. maintains an unfunded non-qualified deferred compensation plan. The following information is disclosed pursuant to DOL Reg. 2520.104-23 imposed by the Employee Retirement Income Security Act of 1974:

1. The employer is SET SEG Insurance Services Agency, Inc.
2. The employer's address is 415 West Kalamazoo Street, Lansing, MI 48933-2079.
3. The employer's identification number is 32-0275239.
4. The SET SEG Insurance Services Agency Deferred Compensation Plan is maintained primarily for the purpose of providing an unfunded non-qualified deferred compensation benefit for a select group of management and highly compensated employees.
5. The employer maintains one such plan covering nine (9) employees.


Top Hat Plan Exemption
Employee Benefits Security Administration
April 11, 2014
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A copy of the Plan documents will be provided to the Department of Labor upon its request.

Please contact me if you have any questions.

Very truly yours,

FOSTER SWIFT COLLINS & SMITH PC



Mindi M. Johnson

MMJ/nac

cc: Mr. Tim Averill
Mr. Steve Jurmu

27234:00001:1875598-1

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