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**Nelson Systems**

I N C O R P O R A T E D

430 WEST JEFFERSON STREET • SPRINGFIELD, ILLINOIS 62702 • 217.793.1042 • FAX 217.793.1582 • 800.851.3348 • www.nelsonsys.com

April 3, 2014

Top Hat Plan Exemption

Pension and Welfare Benefits Administration

Room N-5644

U.S. Dept. Of Labor

200 Constitution Ave., N. W.

Washington, D.C. 20210

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part 1 of Title 1 of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

A. Name and Address of Employer:

Nelson Systems, Inc., 430 W. Jefferson, Springfield, Illinois 62702

B. Employer ID Number: 37-1249991

C. Nelson Systems, Inc. maintains the following plans for a select group of management or highly compensated employees:

1. Nelson Systems, Inc. Nonqualified Defined Contribution Plan  
Number of Participants: 3

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,  
Nelson Systems, Inc.

By:

Title:

CEO.

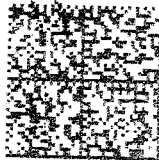


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