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April 11, 2014

Via Certified Mail

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

2014 APR 11 10:02 AM
U.S. DEPARTMENT OF LABOR

Re: "Top Hat" Unfunded Pension Plan Registration

Dear Sir or Madam:

On behalf of The Sheakley Group, Inc. ("Sheakley"), this filing is made pursuant to Regulation Section 2520.104-23 ("Section 2520.104-23") of the U.S. Department of Labor (the "DOL").

Specifically, pursuant to Section 2520.104-23, Sheakley hereby declares that it has maintained, and currently maintains, two plans (the "Top Hat Plans") that provide deferred compensation for a select group of management or highly compensated employees of The Sheakley Group of Companies (as defined later in this statement). This filing is intended to be a registration statement under Section 2520.104-23 with respect to both of the Top Hat Plans.

To the best knowledge of Sheakley, no registration statement under Section 2520.104-23 has previously been filed for either of the Top Hat Plans, even though such a registration statement was due for one of such plans under such section. As a result, Sheakley is also making a filing under the DOL's Delinquent Filer Voluntary Correction Program (the "DFVCP") as to the plan for which this registration statement is being filed late.

Subject to the foregoing, set forth below is a list of Sheakley's two Top Hat Plans:

1. The Sheakley Group, Inc. Non-Qualified Deferred Compensation Plan (which prior to January 1, 2009 was named The Sheakley Group, Inc. and Affiliated Companies Non-Qualified Deferred Compensation Plan). This plan was originally effective as of October 1, 1996. It currently covers one (1) employee. The filing of this registration statement is not timely with respect to this plan, and for this reason a DFVCP filing is also being made by Sheakley as to this plan.
2. The Sheakley Group, Inc. Executive Team Supplemental Retirement Benefit Plan. This plan was effective as of March 10, 2014. It currently covers eleven (11) employees. The filing of this registration statement is timely with respect to this plan.

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The full name and address of Sheakley is The Sheakley Group, Inc., and its address is One Sheakley Way, Suite 100, Cincinnati, Ohio 45246. The Employer Identification Number (as assigned by the Internal Revenue Service) of Sheakley is 31-1176227.

Sheakley agrees, pursuant to Section 2520.104-23, to provide documents for the Top Hat Plans to the DOL upon request.

For purposes of this statement, "The Sheakley Group of Companies" refers collectively to Sheakley and those organizations that are part of a controlled group of corporations that includes Sheakley or under common control with Sheakley (within the meanings of Section 414(b) and (c) of the Internal Revenue Code).

Subject to changes in the future, The Sheakley Group of Companies includes not only Sheakley but also Sheakley UniService, Inc., Sheakley UniComp, Inc., Pay Systems of America, Inc., and Sheakley Vocational Services, LLC.

Sheakley reserves the right in the future to change the number of employees covered by the above-identified Top Hat Plans and to add other Top Hat Plans without updating this registration statement (except to the extent specifically required by formal guidance issued by the DOL).

For convenience, Sheakley's Top Hat Plans may be collectively referred to in any other reports that Sheakley makes to the DOL as "The Sheakley Group, Inc. Top Hat Plans".

If the DOL requires further information as to the Top Hat Plans established and sponsored by Sheakley that are reflected in this registration statement or adopted in the future by Sheakley, please do not hesitate to contact the undersigned at (513) 618-1122.

Very Truly Yours,

THE SHEAKLEY GROUP, INC.

By: 

Eleni Liston

Vice President, Human Resources



Sheakley
It's done.

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