



Eric Franklin Horvitz
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Admitted in: VA, MD & DC

July 3, 2014

**VIA CERTIFIED MAIL, RETURN RECEIPT
 REQUESTED, No. 7013 0600 0002 3036 5952**

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

2014 JUL 09 PM 4:50
 ERISA/PRI/FC/0500

Re: Nationwide Credit Corporation Share Appreciation Rights Plan

Dear Secretary:

This letter serves as notice under section 2520.104-23 of the Department of Labor's Regulations that, with respect to the Nationwide Credit Corporation Share Appreciation Rights Plan (the "Plan"), Nationwide Credit Corporation, a Virginia corporation (the "Employer") intends to use the alternative form of compliance regarding the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA").

Under Regulations section 2520.104-23(b), the following information is provided:

1. The Employer's name and address:

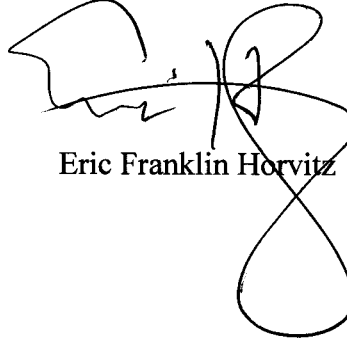
Nationwide Credit Corporation
 7700 Leeds Manor Court
 Fairfax Station, VA 22039

2. The Employer's employer identification number: 54-0891776.

3. The Employer declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer states that it maintains only one such plan described in Regulations section 2520.104-23(d). As of this letter's date, the number of employees in the Plan is 2.

Under Regulations section 2520.104-23(b)(2), the Employer will provide plan documents, if any, to the Secretary of Labor upon request as required by section 104(a)(1) of ERISA.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Eric Franklin Horvitz', with a large loop at the end of the signature.

Eric Franklin Horvitz

cc (via email): Philip Rosenthal
Arthur Dykes, CPA

CERTIFIED MAIL



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1775 Wiehle Avenue, Suite 400, Reston, VA 20190

TO:

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