

**NOTIFICATION LETTER TO THE DEPARTMENT OF LABOR
FOR NON-QUALIFIED DEFERRED COMPENSATION ARRANGEMENT**

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

FROM: Investment Planning Services Corp.
23240 Chagrin Blvd., Suite 700
Cleveland, OH 44122-5450
Employer I.D. No.: 34-1663157

MAILING DATE: February 11, 2015

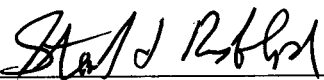
Dear Sir or Madam:

This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor with respect to a deferred compensation arrangement maintained by Investment Planning Services Corp. ("Employer") covering a total of one (1) employee.

Employer established the above-referenced deferred compensation agreement for the above-referenced employee, who is a member of a select group of management and/or highly compensated.

Thank you for your attention to this matter.

Investment Planning Services Corp.

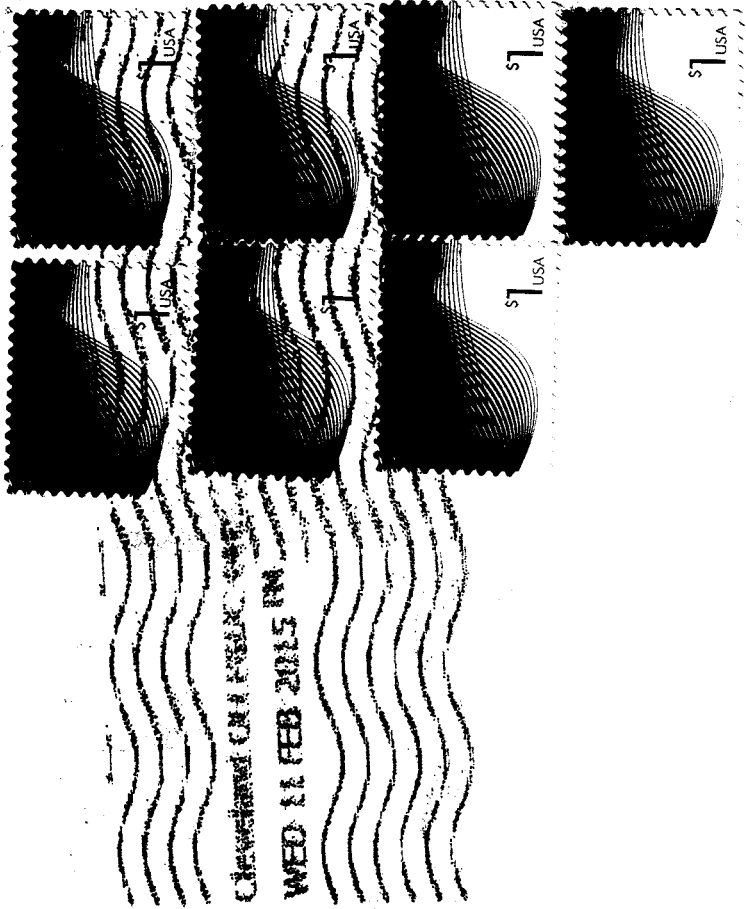
By: 
Stephen L. Rudolph, President

Via Certified Mail -
RETURN RECEIPT REQUESTED

ED MAIL



848 7160 0666



TO: TOP-HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY
ADMINISTRATION, ROOM N-1513
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210