

2015 JAN 08 10:00 AM

MARK A. PIEPER
ATTORNEY
markpieper@mgwl.com

January 8, 2015

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

Re: Reporting and Disclosure Compliance Statement
BWS Leasing, Inc.

47-0712678

Dear U.S. Department of Labor:

Enclosed please find the Reporting and Disclosure Compliance Statement of BWS Leasing, Inc. related to its Compensation Package which includes an unfunded, top-hat plan designed for a select group of management. There are three different employees covered under separate Compensation Package arrangements and each employee's Compensation Package arrangement includes participation in an unfunded, top-hat plan (collectively the "Plan").

The enclosed statement is being filed in accordance with Section 110 of the Employee Retirement Income Security Act of 1974 and the regulations thereunder, found in 29 CFR § 2520.104-23.

If you would, please "file-stamp" or "date stamp" the enclosed, duplicate copy of this letter and return the same to our offices in the enclosed, self-addressed return envelope.

If you should have any questions with respect to the enclosure or this matter in general, please contact the undersigned directly. Thank you for your assistance.

Cordially,

Mark A. Pieper

Mark A. Pieper
FOR THE FIRM

MAP
Enclosure

cc: Rosmary Fink

From: (402) 492-9200
MARK PIEPER
McGill, Gottdiner, Workman & Lepp
11404 West Dodge Road
Suite 500
Omaha, NE 68154

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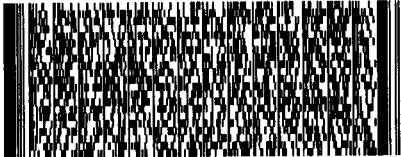
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200 CONSTITUTION AVE NW

WASHINGTON, DC 20210

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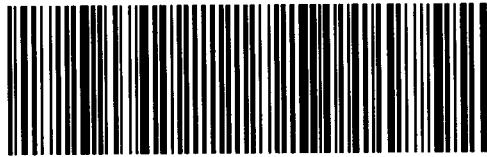
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